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1981 Tax Statistics

Washington State

Department of Revenue

- **Excise Taxes — Fiscal 1981**
  - Total state taxes — $3,135 million
  - Department of Revenue Collections
    - state taxes — $2,469 million
    - local taxes — $ 195 million
  - # excise taxpayers — 217,570
- **Property Tax Levies (due in calendar 1981)**
  - Total levies — $1,129 million
  - Average tax rate — $10.28/$1000
- **1981 Property Values (taxes due in 1982)**
  - Actual Value — $144,466 million
  - Assessed Value — $123,300 million
  - Assessment ratio — 85.4 percent

John Spellman,
Governor

Donald R. Burrows,
Acting Director

State of Washington

1981 Tax Statistics

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Department of Revenue

Published By
Division of Research and Information
Gary O'Neil, Director

STATE EXCISE TAX STATISTICS

Summary and Analysis of Fiscal 1981 Excise Tax Statistics

Table 1 - Net Washington State Tax Collections; Selected Fiscal Years, 1927 - 1981

Table 2 - Washington State General Fund Revenue, Fiscal 1981

Table 3 - Department of Revenue Collections; Fiscal 1980 and 1981

Table 4 - County/City Sales and Use Tax Distributions, Fiscal Years 1977 - 1981

Table 5 - Public Transportation Systems: Local Sales and Use Tax Distributions, Fiscal Years 1979-1981

Table 6 - Timber Excise Tax Distributions by County, Calendar Year 1981

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Table 8 - Public Utility District (PUD) Excise Tax; Distributions in Fiscal 1978 - 1981

Table 9 - Retail Sales and Use Tax Distributions for Local Stadium and Convention Center Facilities, Fiscal Years 1977 - 1981

Table 10 - Real Estate Excise Tax Statistics, Fiscal Years 1972-1981

Table 11 - Number of State Excise Taxpayers; Registered Accounts by County and Reporting Frequency; Beginning of Fiscal 1981 and 1982

STATE TAX COLLECTIONS (Tables 1-3)

Revenues for all tax sources imposed by Washington state government totaled $3.1 billion in fiscal 1981. This represented a 7.6% increase over the previous year. The growth rate is slightly above last year's 7.3% increase but remains less than half of the annual rate of increase in collections a few years earlier due to the current economic slow-down.

Department of Revenue collections amounted to $2,464 million or 79% of all state taxes in fiscal 1981. Excise taxes represented 73.7% of the state total, including 53.5% for sales taxes and 20.2% from gross receipts taxes. State-levied property taxes (for local schools) and taxes in lieu of property taxes contributed 19.0% of the total. Licenses and other sources comprise the remainder of state tax revenues.

The largest single source remains the retail sales tax, accounting for 37.2% of all taxes. The business and occupation tax is the second most productive state tax with 14.1% of the total. The impact of the inventory tax credit on B & O tax continues to grow. During fiscal 1981 the credit amounted to $45.2 million, including 70% of inventory taxes paid during the second half of calendar 1980 and 80% of first half payments in calendar 1981.

Other major state revenue sources include the property tax levy for local schools and the motor vehicle fuel tax. The state levy rate of $3.60 per $1,000 of assessed value is adjusted by the assessment ratio in each county so it is essentially applied against the full market value. Starting with collections in calendar 1980 the state levy became subject to the 6% limitation on annual increases in regular levy revenues (excluding new construction). The gas tax rate was 12 cents per gallon during fiscal 1981; at the start of fiscal 1982 that rate was increased to 13.5 cents.

Net state general fund revenues as shown in Table 2 exceeded $3.7 billion during fiscal 1981. Department of Revenue collections accounted for 63.2% of all general fund revenues and 83.1% of state sources, excluding federal funds. Excluded from these figures are special revenue accounts outside of the general fund (e.g. Timber and leasehold excise taxes) and $39.2 million in retail sales tax that is earmarked for debt service on state bonds.

Total Department collections are detailed in Table 3. Including $4.7 million in nontax collections for various permits, licenses, and reimbursement for collection of local taxes and $195.4 million in actual local tax collections, the total collections for the agency amounted to $2.7 billion during fiscal 1981.

LOCAL SALES AND USE TAXES (Tables 4 - 5)

The Department collects the local 0.5% county/city retail sales and use taxes, plus those imposed by transit districts. Distributions to levying jurisdictions are made bimonthly. Of the total local collections, 1.5% is retained by the state to cover the cost of collection.

During fiscal year 1981, county and city governments received $137.2 million in 0.5% local sales and use tax revenues (Table 4). County governments receive all revenue from unincorporated areas plus 15% of collections within cities, while cities receive 85% of collections within their boundaries. Currently the 0.5% tax is imposed in all cities and all except one of 39 counties (Wahkiakum).

Transit authorities may levy an additional local sales and use tax of 0.1%, 0.2% or 0.3% (up to 0.6% in King County) to finance public transportation systems, if approved by local voters. Starting on January 1, 1982 King County METRO increased their transit tax rate to the maximum 0.6%. As shown in Table 5, at the start of 1982, 15 jurisdictions were imposing transit taxes. During fiscal 1981 a total of $54.2 million was distributed to these districts. Approximately 70% of the state's population live in transit districts that impose local sales and use taxes.

TIMBER EXCISE TAX (Table 6)

Since 1971, privately owned timber has been subject to an excise tax in lieu of property tax imposed at the time of harvest (forest land remains subject to property tax based on land values determined by state law). The 6.5% excise tax rate applies to the harvest value and, unless extended by the Legislature, will expire on June 30, 1983. The Department determines timber stumpage values and collects the tax from harvesters. Revenues are distributed to local taxing districts and the state for support of schools according to two distribution formulas: one based on the value of the timber roll in each district (Account A) and one based upon the amount of timber actually harvested in each district (Reserve Account). The total amount distributed in Calendar 1981 was $55.6 million.

LOCAL LEASEHOLD EXCISE TAX (Table 7)

The leasehold excise tax was approved by the 1976 Legislature. It consists of a 12% rate applied to the rental value of leases of public property. Counties may levy up to 6% thus reducing the effective state rate to 6%. Further, cities may levy up to 4% on leases within incorporated areas, thereby reducing the effective rate for county government to 2% on leases within cities. Local leasehold tax revenues are distributed bimonthly by the Department to cities and counties and the county portion is further distributed to local taxing districts except cities. Total local distributions in fiscal 1981 were $4.3 million.

PUD TAX DISTRIBUTION (Table 8)

Public utility districts pay an excise tax in lieu of property tax based on the sale or distribution of electrical power. The tax rate is 2% of gross revenues, plus 5% of the first 4 mills per kilowatt-hour of the wholesale value of self-generated power. The tax is collected by the Department from PUDs. The state retains 4% of total revenues and 96% is distributed to counties in which PUD facilities are located. Total PUD tax revenues amounted to $9.1 million in fiscal 1981.

"HOTEL/MOTEL" TAX DISTRIBUTIONS (Table 9)

During fiscal 1981 80 local governments received a total of $4.7 million for the support of public stadiums and convention centers. These funds are made available from 2.0% of the state 4.5% retail sales tax on hotel and motel lodgings within the same local area.

REAL ESTATE EXCISE TAX (Table 10)

Collections of the local 1.0% tax on real estate transactions amounted to $90.6 million during fiscal 1981. The 5.3% reduction since the prior year reflects the decline in real estate activity due to high mortgage interest rates. Through fiscal 1981 the tax will remain a local revenue source with 99% going to school districts within the same county. Starting on September 1, 1981 the tax will be considered a state revenue source with proceeds earmarked for common school support. County treasurers will continue to collect the tax and retain 1% of receipts to cover their costs.

REGISTERED TAXPAYERS (Table 11)

A total of 217,570 businesses are registered with the Department of Revenue for reporting of state excise taxes. Since firms may register from a headquarters office, one registered account may represent a number of sales outlets or branch operations throughout the state, and the county figures may not accurately reflect the distribution of business locations among the counties. The majority of firms, 109,177, report on a quarterly basis but these account for about 6% of total Department collections. Over 93% of collections are attributable to the 47,272 monthly taxpayers, while about 0.5% is represented by the 61,121 firms that report annually.

(Part 1 of 4)

TABLE 1

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1981
Dollars in Thousands

Source	1927	1932	1937	1942	1947
ALL STATE TAXES	$ 28,157	$ 30,425	$ 51,360	$ 89,070	$ 161,090
General & Selective Sales	3,521	11,501	30,321	58,576	114,222
Retail Sales	--	--	11,255[7]	29,624[19]	65,468
Use	--	--	341[7]	2,266[19]	3,506
Motor Fuels	3,521[1]	11,501[6]	14,408[8]	19,639	25,601
Fuel Oil	--	--	1,150[9]	1,360	1,476
Beer and Wine	--	--	755[10]	1,074	1,309
Liquor Sales	--	--	1,361	2,044	5,717
Liquor Ounce	--	--	--	--	--
War Liquor	--	--	--	--	6,477[26]
Cigarette	--	--	1,051[11]	2,569[20]	4,668
Tobacco Products	--	--	--	--	--
Gross Receipts	1,254	1,505	10,250	15,043	26,356
Business & Occupation	--	--	5,089[12]	8,226	15,181
Public Utility	--	--	2,565[13]	2,753	4,343
Penalties and interest**	--	--	102	117	182
Litter	--	--	--	--	--
Insurance Premiums	1,202[2]	1,473	1,542	1,903	2,974[27]
Express Company Excise	523	32	15[14]	18	--
Parimutuel	--	--	150	129	699
Mechanical Devices	--	--	--	1,022[21]	2,953[28]
Boxing & Wrestling	--	--	16[15]	4[22]	24
Admissions	--	--	771[16]	871	--
Property & In-lieu Excises	16,110	12,608	3,303	4,119	6,718
State Property Tax***	16,110[4]	12,608	3,303[17]	2,218[23]	2,602
Vehicle Excise	--	--	--	1,900[24]	4,039
PUD Excise	--	--	--	1	77
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	663	904	1,977	3,278	3,320
Inheritance & Gift	663[5]	904	1,902[18]	3,139[25]	2,754
Conveyance	--	--	75	139	566
Licenses	6,610	3,907	5,508	8,054	10,475
Vehicles & operators	6,076	3,272	3,072	5,326	5,743
Corporations & utilities	185	266	694	768	742
Liquor	--	--	883	764	924
Professional	n.a.	n.a.	n.a.	n.a.	1,206
Hunting and fishing	350	369	610	925	1,383
Other	--	--	249	271	477

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

Source: Department of Revenue and Office of Financial Management.

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1981
Dollars in Thousands

Source	1952	1957	1962	1967	1972
ALL STATE TAXES	$ 248,975	$ 355,249	$ 522,575	$ 776,340	$ 1,174,410
General & Selective Sales	165,733	224,367	333,463	494,227	728,994
Retail Sales	100,088	137,177[36]	200,888[42]	306,192[50]	440,883
Use	7,821	10,789[36]	17,004[42]	24,871[50]	29,417
Motor Fuels	43,954[29]	54,628	74,981[43]	99,111[51]	152,280
Fuel Oil	--[30]	--	--	--	--
Beer and Wine	1,407	1,413	1,544	2,506	10,941[56]
Liquor Sales	2,120[31]	7,207	11,822[44]	15,186	15,318
Liquor Ounce	--	--	5,813[45]	12,529[52]	28,673[57]
War Liquor	--	--	--	--	--
Cigarette	10,343[32]	13,153[37]	20,056[46]	32,101[53]	48,710[58]
Tobacco Products	--	--	1,355[47]	1,731	2,772[59]
Gross Receipts	41,943	69,867	97,874	137,422	193,538
Business & Occupation	24,597[33]	49,141[38]	68,485[48]	90,683	134,078
Public Utility	7,099[34]	10,708[39]	15,942	29,579	34,842
Penalties and interest**....	502	1,175	1,826	2,414	2,469
Litter	--	--	--	--	368[60]
Insurance Premiums	4,202	5,923	8,566	11,901	18,719
Express Company Excise	--	--	--	--	--
Parimutuel	680	997	1,393	1,538	3,052
Mechanical Devices	4,835	1,909[40]	1,649	1,283	2
Boxing & Wrestling.....	28	14	13	24	8
Admissions	--	--	--	--	--
Property & In-lieu Excises ...	15,644	24,114	38,060	62,279	136,593
State Property Tax***.....	3,961	7,015	11,726	19,883[54]	75,804
Vehicle Excise	11,270[35]	15,971[41]	24,585[49]	38,922[55]	56,286[61]
PUD Excise	413	1,128	1,749	3,474	4,503
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	3,927	7,370	11,187	22,829	32,303
Inheritance & Gift	3,432	6,809	10,327	21,725	30,367
Conveyance	495	561	860	1,104	1,936
Licenses	21,728	29,531	41,992	59,583	82,982
Vehicles & operators	13,389	17,467	27,203	39,797	53,610
Corporations & utilities ...	1,305	1,772	2,724	3,151	5,192
Liquor	1,202	1,288	1,406	2,345	2,070
Professional	2,582	4,848	6,209	9,132	13,348
Hunting and fishing	2,661	3,579	4,377	5,075	8,668
Other	589	577	73	83	94

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following taole.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

(Part 3 of 4)

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1981
Dollars in Thousands

Source	1977	1978	1979	1980	1981
ALL STATE TAXES	$ 2,095,063	$ 2,446,819	$ 2,716,913	$ 2,914,582	$ 3,135,305
General & Selective Sales	1,209,751	1,433,741	1,529,321	1,608,144	1,678,119
Retail Sales	836,128[62]	989,364	1,042,901[70]	1,111,346[71]	1,165,247
Use	65,803[62]	77,142[67]	94,590	96,128[71]	96,092
Motor Fuels	180,357	232,676[68]	248,853	254,637[72]	246,829
Beer and Wine	10,836	12,782	12,800	13,550	15,947
Liquor Sales	20,534	22,392	24,222	26,183	28,286
Liquor Ounce	36,579	39,384	41,131	42,697	44,064
Cigarette	56,931	56,956	61,613	61,080	78,144[76]
Tobacco Products	2,583	3,045	3,211	2,523	3,510
Gross Receipts	368,653	431,574	511,728	560,881	631,957
Business & Occupation	263,089[63]	313,354	374,906	402,443[73]	442,806
Public Utility	62,359	67,137	78,054	93,570	103,209
Penalties and interest**....	5,774	7,841	9,994	12,517	14,678
Litter	982	1,332	1,407	1,459	1,690
Insurance Premiums	30,781	35,734	40,341	43,646	60,888
Parimutuel	5,635	6,145	7,004	7,199	8,639
Boxing & Wrestling	33	31	22	47	47
Property & In-lieu Excises ...	342,523	388,927	468,508	529,255	595,516
State Property Tax***.....	203,643[64]	234,983[69]	278,348	322,906[74]	354,948
Vehicle Excise	95,067	111,504	141,922	144,965	171,697
PUD Excise	6,360	6,367	7,005	7,736	9,077
Timber Excise	35,150[65]	33,336	37,887	49,960	54,522
Leasehold Excise	2,303[66]	2,737	3,346	3,688	5,272[76]
Other State Taxes	52,387	52,827	58,151	61,209	62,714
Inheritance & Gift	47,821	46,403	50,684	54,597[75]	54,274
Conveyance	4,566	6,424	7,467	6,612	6,272
Fish Privilege Tax	--	--	--	--	2,168[77]
Real Estate Excise	--	--	--	--	--[78]
Licenses	121,749	139,750	149,205	155,093	166,999
Vehicles & operators	74,443	84,456	86,215	89,561	95,075
Corporations & utilities ...	7,925	9,157	9,889	10,169	9,354
Liquor	3,149	3,304	3,334	3,216	4,058
Professional	24,049	28,387	32,436	34,849	43,867
Hunting and fishing	12,072	14,329	17,209	17,180	14,555
Other	111	117	122	118	90

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Footnotes

[1] Motor vehicle fuel tax of 1 cent per gallon, effective July 1, 1921.
[2] Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.
[3] Tax of 5% on gross receipts of express companies, April 1, 1907.
[4] In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.
[5] Inheritance tax effective June 6, 1901 with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.
[6] Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931 and to 5 cents April 1, 1933.
[7] Retail sales & use tax of 2.0%, effective May 1, 1935 (Revenue Act).
[8] Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).
[9] Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon effective June 17, 1935.
[10] Tax of 10% on liquor sold by Liquor Control Board, effective May 1, 1935 (Revenue Act).
[11] Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).
[12] Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act). B & O tax replaced similar business activity tax at slightly different rates, effective March 21, 1933 (Occupation Tax Act).
[13] Tax on gross receipts of public service companies: 3.0% railroad, express, power and communication, 2.0% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, effective May 1, 1935 (Revenue Act). Public utility tax replaced similar tax at slightly different rates, March 21, 1933 (Occupation Tax Act).
[14] Tax of 5% on gross receipts of parimutuel betting machines at horse races, effective March 3, 1933.
[15] Tax of 5% on gross ticket sales of boxing and wrestling matches, effective July 1, 1933.
[16] Admissions tax of 1 cent per 20 cents of ticket price, effective May 1, 1935 (Revenue Act).
[17] First 40 mill limit approved by initative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).
[18] Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, effective May 1, 1935 (Revenue Act).
[19] Rate increased to 3.0%, effective May 1, 1941.
[20] Rate increased to 2 cents per pack, effective May 1, 1939.
[21] Tax of 10% or 20% on gross yield of certain gambling devices, effective May 1, 1941.
[22] State admissions tax repealed May 1, 1943. Local governments permited to tax admissions at 5% of ticket price.
[23] Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.
[24] Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, effective March 25, 1941.
[25] Gift tax at 90% of inheritance tax rates, March 21, 1941.
[26] Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.
[27] Express company excise tax repealed in 1945.
[28] Mechanical devices tax rates doubled to 20% & 40% March 20, 1947.
[29] Rate increased to 6.5 cents per gallon March 21, 1949.
[30] Fuel oil tax repealed effective June 11, 1947.
[31] Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% effective November 1, 1951.
[32] Rate increased to 4 cents per pack, effective November 28, 1949.
[33] Surtax of 20% for all B & O tax rates, effective November 1, 1951.
[34] Surtax of 10% for all public utility tax rates, November 1, 1951.
[35] Includes aircraft excise tax of 1.0% of value in lieu of property tax, effective June 8, 1949.
[36] Rate increased to 3.33% May 1, 1955.
[37] Additional cigarette tax of 1 cent per pack (5 cents total), effective May 1, 1955.
[38] B & O surtax increased to 60% May 1, 1955.
[39] Public utility surtax increased to 20% May 1, 1957.
[40] Slot machines declared illegal by Supreme Court, September 1952.
[41] House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.
[42] Rate increased to 4.0% April 1, 1959.
[43] Rate increased to 7.5 cents per gallon April 1, 1961.
[44] Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.
[45] Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, effective April 15, 1961.
[46] Rate increased to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.
[47] Tax on tobacco products other than cigarettes at 25% of wholesale price, effective July 1, 1959.
[48] B & O surtax increased to 76% on most activities and to 100% on service, effective April 1, 1959. Basic rate becomes 0.44% and service rate becomes 1.0%.
[49] Motor vehicle excise tax increased to 2.0% April 1, 1959.
[50] Rate increased to 4.2% June 1, 1965 and to 4.5% July 1, 1967.
[51] Rate increased to 9 cents per gallon May 1, 1967.
[52] Rate increased to 2 cents per ounce June 1, 1965.
[53] Rate increased to 11 cents per pack June 1, 1965.
[54] Two additional mills levied by the state for common schools starting in calendar 1967.
[55] House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to $15 or $25 in 1967.
[56] Includes wine tax of 26% effective from July 1, 1969 to July 1, 1973 when the wine excise tax returned to gallonage basis at 75 cents per gallon.
[57] Rate increased to 4 cents per ounce July 1, 1971.
[58] Rate increased to 16 cents per pack June 1, 1971.
[59] Rate increased to 45% June 1, 1971.
[60] Tax of 0.015% on gross receipts of certain industries whose products relate to litter, effective May 21, 1971.
[61] House trailer excise tax increased to 2.0% July 1, 1971 but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973 but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.
[62] Rate increased to 4.6% effective June 1, 1976.
[63] B & O tax credit for increasing percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. New B & O surtax of 6% for all rates, effective June 1, 1976 (basic rate becomes 0.4664% and service rate becomes 1.06%).
[64] State levy eliminated for calendar 1974 collections. Starting with 1975 collections, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.
[65] Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% effective October 1, 1972. Rate increased to 2.9% on October 1, 1973 and to 6.5% effective October 1, 1974.
[66] Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, effective January 1, 1976.
[67] Rate increased to 11 cents, July 1, 1977. Variable gas tax effective January 1, 1978-rate may vary from 9 cents to 12 cents.
[68] Beer & wine tax for fiscal year 1978 includes 13 months collections due to new accounting changeback.
[69] Motor vehicle excise tax rate increased from 2.0% to 2.2%, effective August 1, 1977.
[70] Food for off-premises consumption became exempt from retail sales tax on July 1, 1978 due to approval of Initiative 345 by voters in November 1977.
[71] Expiration of temporary rate increase of 0.1%, June 30, 1979; state rate reverts to 4.5%.
[72] Rate increased from 11¢ to 12¢, July 1, 1979.
[73] Expiration of temporary 6% surtax, June 30, 1979. B & O minimum increased from $300 to $1,000 per month, July 1, 1979.
[74] Annual increase in state property tax revenues is subject to 106% limit effective for calendar 1980 collections.
[75] Substantial reduction in inheritance & gift taxes due to increased exemptions, revised rate schedules, and current use valuation of family farms & small businesses effective May 29, 1979. Phase out of all inheritance tax on community property, 1981 to 1984.
[76] Includes 13th month collections which were charged back to fiscal 1981.
[77] Collection of tax on commercially harvested food fish and shellfish (rates depend on species) transferred to Dept. of Revenue, July 1, 1980.
[78] 1.0% tax on sales of real property became a state source on September 1, 1981.

TABLE 2

WASHINGTON STATE GENERAL FUND REVENUE[1]

Fiscal Year 1981 ($000)

Source	Amount	Percent Total	Percent Subtotal
DEPARTMENT OF REVENUE	$2,358,135	63.2%	83.1%
1935 Revenue Act Taxes	1,885,616[2]	50.6	66.4
Retail sales	1,126,029	30.2	39.7
Use	96,092	2.6	3.4
Business & occupation	442,806	11.9	15.6
Public utility	103,209	2.8	3.6
Cigarette	78,144	2.1	2.8
10%-15% Liquor sales	18,386	0.5	0.6
Conveyance	6,272	0.2	0.2
Penalties & interest	14,678	0.4	0.5
Other General Fund Taxes ...	468,041	12.5	16.5
Inheritance	52,505	1.4	1.9
Gift	1,769	- -	- -
Tobacco products	3,510	0.1	0.1
Liquor ounce (liter)	44,064	1.2	1.6
State property tax	354,948	9.5	12.5
PUD excise	9,077	0.2	0.3
Fish privilege	2,168	0.1	0.1
Administrative collections .	4,478	0.1	0.2
OTHER STATE TAXES	220,485	5.9	7.8
Vehicle excises	149,101	4.0	5.3
Insurance premiums	59,171	1.6	2.1
Other taxes	12,213	0.3	0.4
OTHER STATE SOURCES	257,413	6.9	9.1
Licenses & fees	22,472	0.6	0.8
Tuitions	64,428	1.7	2.3
Liquor profits	26,903	0.7	0.9
Miscellaneous revenues ...	143,610	3.9	5.1
SUBTOTAL - STATE SOURCES	2,836,033	76.0%	100.0%
FEDERAL GOVERNMENT.....	893,554	24.0	
TOTAL - GENERAL FUND RECEIPTS ...	$3,729,587	100.0%	

[1] Includes only the basic general fund; special revenue accounts, such as timber & leasehold excise taxes, and earmarked funds are excluded.

[2] Excludes $39,218,000 for debt service (source: State Treasurer).

Source: Dept. of Revenue and Office of Financial Management (report R-1)

TABLE 3

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1980 & 1981 ($000)

Source	Fiscal 1980	Fiscal 1981	Percent Change
STATE TAXES	$2,295,445	$2,464,259	7.4%
1935 Revenue Act Taxes	1,809,879	1,934,734	6.9
Retail sales	1,111,346	1,165,247	4.9
Use	96,128	96,092	0.0
Business & occupation	402,443	442,806	10.0
Public utility	93,570	103,209[1]	10.3
Cigarette	61,080	78,144[1]	27.9
10%-15% Liquor sales	26,183	28,286	8.0
Conveyance	6,612	6,272	(5.7)
Penalties and Interest	12,517	14,678	17.3
Property & in lieu excises	384,290	423,819	10.3
State school levy	322,906	354,948	9.9
Timber excise	49,960	54,522	9.1
PUD excise	7,736	9,077[2]	17.3
Leasehold excise	3,688	5,272[2]	42.9
Other State Taxes	101,276	105,706	4.4
Inheritance	52,874	52,505	(0.7)
Gift	1,723	1,769	2.7
Tobacco products	2,523	3,510	39.1
Liquor ounce (liter)	42,697	44,064	3.2
Fish privilege	- -	2,168	- -
Litter	1,459	1,690	15.8
ADMINISTRATIVE COLLECTIONS	3,743	4,674	24.9
Escheats	283	196	(30.7)
Nonresident exemption permits	51	56	9.8
Cigarette vendors licenses	85	65	(23.5)
Property tax exemption fees	28	43	53.6
Unclaimed property	521	1,255	140.9
City/county expense fund	2,009	2,089	4.0
Transit district expense fund	624	819	31.3
Leasehold expense fund	72	87	20.8
Miscellaneous receipts	70	64	(8.6)
LOCAL TAX COLLECTIONS	175,736	195,360	11.2
City/county sales & use	130,832	137,282	4.9
Transit district sales & use	40,954	53,814	31.4
City/county leasehold	3,950	4,264	7.9
TOTAL DEPARTMENT COLLECTIONS	$2,474,924	$2,664,293	7.7%

[1] Includes $4.9 million July-Aug. 10, 1981 collections charged back to FY 1981.
[2] Includes $0.9 million July-Aug. 10, 1981 collections charged back to FY 1981.

TABLE 4

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS

Fiscal Years 1977-1981

Jurisdiction	1977	1978	1979	1980	1981
Adams	$ 443,579	$ 411,428	$ 396,585	$ 352,110	$ 463,826
Asotin	176,021	191,264	193,595	219,656	238,133
Benton	2,741,918	4,167,079	5,354,709	6,016,957	5,513,333
Chelan	1,669,707	1,934,572	1,662,732	1,637,746	1,650,464
Clallam	1,145,143	1,369,948	1,415,343	1,508,900	1,389,561
Clark	3,178,473	4,089,262	4,151,454	4,329,135	4,506,795
Columbia	78,132	74,958	76,391	83,003	94,067
Cowlitz	2,282,120	2,715,793	2,581,250	2,774,464	3,159,234
Douglas	317,385	400,118	412,257	409,220	426,215
Ferry	46,092	68,927	65,588	91,108	74,955
Franklin	1,112,543	1,311,113	1,330,565	1,399,006	1,490,033
Garfield	70,031	87,773	130,637	49,659	61,890
Grant	1,336,468	1,398,350	1,368,071	1,310,535	1,386,376
Grays Harbor	1,625,608	2,227,849	2,714,811	3,282,054	4,056,046
Island	474,131	600,006	677,758	665,194	689,729
Jefferson	259,537	328,593	352,827	395,890	401,838
King	33,262,871	41,196,880	45,923,109	50,239,176	53,202,192
Kitsap	2,334,959	2,816,757	2,913,055	2,897,899	3,032,124
Kittitas	474,504	573,017	544,718	560,842	609,856
Klickitat	257,951	289,317	338,515	337,606	338,369
Lewis	1,594,037	1,953,438	2,115,257	2,141,624	2,248,799
Lincoln	208,929	183,634	214,234	240,439	270,101
Mason	400,784	502,799	592,649	557,573	595,779
Okanogan	606,003	700,600	649,868	697,657	692,710
Pacific	326,361	386,158	373,490	397,495	377,322
Pend Oreille	69,651	89,898	88,622	110,197	135,863
Pierce	8,910,856	10,643,821	11,246,069	11,829,539	12,252,492
San Juan	146,631	193,174	224,463	239,189	271,416
Skagit	1,574,544	1,883,429	1,970,327	2,043,075	2,140,626
Skamania	112,639	173,669	178,744	159,808	147,588
Snohomish	5,728,106	7,320,395	8,284,771	9,408,091	9,819,507
Spokane	8,119,276	9,730,006	10,194,870	10,819,645	10,721,465
Stevens	387,395	604,596	556,313	580,370	600,147
Thurston	2,228,625	2,860,903	3,103,100	3,232,318	3,460,165
Wahkiakum	--	--	--	4,950	18,866
Walla Walla	1,029,266	1,159,612	1,034,940	1,044,307	1,295,124
Whatcom	2,727,304	3,286,355	3,226,979	3,406,715	3,547,974
Whitman	728,886	669,442	698,074	726,455	897,482
Yakima	3,805,256	4,403,267	4,443,229	4,674,106	4,948,703
TOTAL	$ 91,991,722	$112,998,200	$121,799,969	$130,873,714	$137,227,165
County Government	$ 30,304,086	$ 39,269,976	$ 43,381,171	$ 46,294,414	$ 47,510,135
City Government	61,687,636	73,728,224	78,418,798	84,579,300	89,717,030
TOTAL	$ 91,991,722	$112,998,200	$121,799,969	$130,873,714	$137,227,165

*Actual distributions to county government and all cities within the county, excluding 1.5% of collections that is retained by the state for administrative expenses.

TABLE 5

PUBLIC TRANSPORTATION SYSTEMS: LOCAL SALES AND USE TAX DISTRIBUTIONS[1]

Fiscal Years 1979-1981

Transit District[2]	Date 1st Imposed	Tax Rate[3]	1979	1980	1981
King Co.	1/73	0.6%	$27,336,898	$29,956,824	$35,071,064
Grays Harbor Co.	1/75	0.2	1,596,441	1,440,354	1,563,427
Bellingham	1/76	0.3	1,137,092	1,158,846	1,197,789
Snohomish Co. PTBA	10/76	0.3	2,366,202	2,742,419	3,213,875
Thurston Co. PTBA	1/78	0.3	922,730	1,013,209	1,660,384
Everett	1/79	0.3	558,942	2,059,967	2,240,827
Clallam Co. PTBA	1/80	0.3	--	180,946	684,854
Pacific Co.	1/80	0.3	--	53,687	227,741
Pierce Co. PTBA	1/80	0.3	--	1,660,826	6,299,725
Walla Walla Co. PTBA	4/80	0.3	--	36,456	604,405
Clark Co.	1/81	0.3	--	--	769,872
Jefferson Co.	1/81	0.3	--	--	68,031
Yakima (City)	1/81	0.3	--	--	282,164
Spokane Co. PTBA	4/81	0.2	--	--	268,386
Benton-Franklin PTBA	7/81	0.3	--	--	--
TOTALS			$33,918,305	$40,303,534	$54,152,544

[1] Actual distributions after deducting 1.5% of collections for state administrative expenses.

[2] The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district.

[3] Current local tax rate as of January 1982. Rates may be 0.1%, 0.2%, or 0.3%, except in King Co. which may impose a rate up to 0.6%.

TABLE 6

TIMBER EXCISE TAX DISTRIBUTIONS BY COUNTY

Calendar Year 1981

County[1]	Account "A"	Reserve Account	Total
Asotin	$ 11,332	$ 18,811	$ 30,143
Chelan	5,733	206,990	212,723
Clallam	442,614	1,628,035	2,070,649
Clark	81,368	207,240	288,608
Columbia	4,736	10,906	15,642
Cowlitz	1,707,472	5,839,267	7,546,739
Douglas	--	4,140	4,140
Ferry	10,307	52,165	62,472
Garfield	2,219	8,136	10,355
Grays Harbor	747,608	1,810,946	2,558,554
Island	20,168	53,183	73,351
Jefferson	59,001	575,005	634,006
King	663,935	1,830,425	2,494,360
Kitsap	78,921	199,647	278,568
Kittitas	166,407	246,647	413,054
Klickitat	49,476	246,758	296,234
Lewis	2,225,922	4,243,412	6,469,334
Lincoln	161	13,959	14,120
Mason	138,853	367,782	506,635
Okanogan	3,867	68,710	72,577
Pacific	874,403	3,177,107	4,051,510
Pend Oreille	40,197	166,019	206,216
Pierce	894,627	1,344,663	2,239,290
San Juan	13,840	31,625	45,465
Skagit	167,861	657,167	825,028
Skamania	272,764	623,005	895,769
Snohomish	102,689	373,097	475,786
Spokane	12,695	124,876	137,571
Stevens	47,766	258,177	305,943
Thurston	207,523	797,749	1,005,272
Wahkiakum	147,880	393,645	541,525
Walla Walla	636	2,608	3,244
Whatcom	92,298	252,370	344,668
Whitman	--	3,467	3,467
Yakima	15,295	55,440	70,735
Local Subtotal	9,310,574	25,893,179	35,203,753
State Share[2]	5,663,797	14,720,988	20,384,785
TOTAL	$14,974,371	$40,614,167	$55,588,538

[1] Includes distributions to county roads, local school districts, fire districts, ports, libraries, county general fund, and other junior taxing districts.

[2] State's share is used for statewide school support through the state school apportionment formula.

TABLE 7

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1979-1981

County	1979	1980	1981 County	1981 Cities	1981 Total
Adams	$ 11,968	$ 12,412	$ 19,046	$ 1,189	$ 20,235
Asotin	2,305	2,807	3,077	1,648	4,724
Benton	141,089	91,805	76,968	39,613	116,582
Chelan	7,923	8,333	6,826	1,042	7,868
Clallam	43,917	48,664	31,659	30,046	61,705
Clark	91,423	87,270	35,703	58,178	93,881
Columbia	1,513	3,381	3,565	--	3,565
Cowlitz	66,684	73,290	44,376	48,921	93,298
Douglas	10,115	13,214	19,352	74	19,426
Ferry	650	820	712	59	771
Franklin	76,576	100,680	75,317	15,905	91,222
Garfield	2,227	3,667	4,193	--	4,193
Grant	152,172	125,179	124,389	17,823	142,212
Grays Harbor	44,818	62,908	24,292	28,742	53,034
Island	9,571	12,083	4,794	8,414	13,208
Jefferson	32,469	20,884	33,994	--	33,994
King	1,572,651	1,847,048	821,702	1,407,114	2,228,816
Kitsap	30,917	50,088	30,606	21,687	52,293
Kittitas	4,090	9,269	15,515	157	15,672
Klickitat	5,129	8,122	7,639	344	7,983
Lewis	6,235	6,402	7,277	2,204	9,481
Lincoln	7,040	15,066	15,210	290	15,500
Mason	9,619	11,140	9,682	1,470	11,151
Okanogan	5,308	8,714	9,471	2,129	11,600
Pacific	20,362	20,181	14,858	9,648	24,506
Pend Oreille	691	591	456	31	488
Pierce	375,294	420,721	220,003	222,220	442,223
San Juan	4,031	5,066	4,737	4,018	8,756
Skagit	53,426	71,317	42,241	52,296	94,537
Skamania	1,445	3,671	4,368	1,253	5,620
Snohomish	193,463	218,816	96,868	179,948	276,815
Spokane	55,958	74,646	44,202	6,494	50,695
Stevens	1,302	1,854	2,447	245	2,692
Thurston	26,037	28,616	19,651	13,937	33,587
Wahkiakum	--	--	1,693	--	1,693
Walla Walla	33,950	35,688	38,079	342	38,422
Whatcom	66,403	84,559	42,917	48,555	91,472
Whitman	14,062	20,481	25,541	1,865	27,406
Yakima	16,967	23,984	36,716	3,472	40,188
TOTAL	$3,192,802	$3,633,437	$2,020,143	$2,231,371	$4,251,514

TABLE 8

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1978-1981

County	1978	1979	1980	1981
Adams.....	$ 163	$ 147	$ 159	$ 124
Benton.....	190,787	226,417	286,019	337,627
Chelan.....	1,009,208	1,199,449	1,267,989	1,326,069
Clallam.....	91,394	104,034	114,336	140,841
Clark.....	441,670	498,335	581,905	748,587
Cowlitz.....	354,475	367,333	415,857	666,387
Douglas.....	741,183	861,458	914,994	956,514
Ferry.....	15,229	17,639	20,224	25,806
Franklin.....	101,512	115,060	130,470	141,999
Grant.....	929,388	931,408	999,590	1,035,808
Grays Harbor...	185,362	195,656	213,899	306,765
Island.....	10,473	12,136	14,839	19,284
Jefferson.....	6,269	7,519	8,206	9,564
Kitsap.....	477	507	615	935
Kittitas.....	249,523	248,115	259,971	272,270
Klickitat.....	51,480	53,858	60,359	79,541
Lewis.....	290,400	261,663	259,699	336,241
Lincoln.....	538	523	605	734
Mason.....	86,745	98,535	120,720	160,802
Okanogan.....	261,395	304,931	306,695	337,050
Pacific.....	60,528	67,269	72,382	93,942
Pend Oreille...	101,425	116,475	116,102	118,463
Pierce.....	1,785	1,751	2,247	2,940
Skagit.....	321	406	402	511
Skamania.....	23,353	27,025	36,148	42,230
Snohomish.....	649,591	746,962	909,949	1,257,314
Thurston.....	8,517	6,713	7,606	7,534
Wahkiakum.....	11,168	13,092	14,941	16,784
Whatcom.....	8,695	10,011	10,962	18,486
Yakima.....	229,541	230,312	243,013	252,982
STATE.....	254,691	280,197	309,454	363,089
TOTAL.....	$6,367,286	$7,004,935	$7,736,357	$9,077,224

TABLE 9

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1977-1981

Fiscal Year	Cities	Counties	Total
1977	1,058,180	1,400,009	2,458,189
1978	1,167,426	1,478,879	2,646,305
1979	1,771,337	2,215,737	3,987,074
1980	1,739,806	2,450,133	4,189,939
1981	1,894,742	2,833,011	4,727,753

As of October, 1981, 60 cities and 20 counties were participating in this program. The 2 percent stadium/convention center tax is not an additional tax for the consumer but is deducted from the 4.5 percent state retail sales & use tax on hotel/motel lodgings.

TABLE 10

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1972-1981

Fiscal Year	Number of Sales	Taxable Value of Sales ($000,000)	1.0% Real Estate Excise Tax ($000)
1972	n.a.	$2,159.0	$21,590.0
1973	n.a.	2,728.2	27,281.6
1974	191,910	3,132.1	31,321.0
1975	190,133	3,231.3	32,312.8
1976	224,700	4,408.4	44,083.6
1977	236,358	6,039.1	60,391.1
1978	294,887	8,627.3	86,273.5
1979	286,690	10,158.9	101,588.6
1980	242,020	9,567.4	95,674.3
1981	211,457	9,057.4	90,573.9

TABLE 11

NUMBER OF STATE EXCISE TAXPAYERS

Registered Accounts by County and Reporting Frequency
Beginning of Fiscal 1981 and 1982

County	July 7, 1980	July 16, 1981			
	Total	Monthly	Quarterly	Annual	Total
Adams	677	167	337	201	705
Asotin	531	110	301	155	566
Benton	3,708	893	2,005	985	3,883
Chelan	3,165	887	1,645	822	3,354
Clallam	3,295	685	1,850	885	3,420
Clark	6,920	1,493	3,893	1,914	7,300
Columbia	198	49	88	60	197
Cowlitz	3,227	852	1,677	809	3,338
Douglas	280	60	127	105	292
Ferry	289	39	140	105	284
Franklin	1,471	409	791	315	1,515
Garfield	122	27	63	33	123
Grant	2,197	579	1,067	584	2,230
Grays Harbor	3,352	845	1,697	889	3,431
Island	1,753	349	970	550	1,869
Jefferson	1,143	198	657	373	1,228
King	68,967	14,578	37,421	21,012	73,011
Kitsap	5,795	1,175	3,175	1,888	6,238
Kittitas	1,211	296	594	365	1,255
Klickitat	666	161	380	166	707
Lewis	2,876	708	1,473	799	2,980
Lincoln	485	120	229	175	524
Mason	1,548	291	833	497	1,621
Okanogan	1,539	365	818	478	1,661
Pacific	1,097	266	560	308	1,134
Pend Oreille	363	64	221	110	395
Pierce	19,108	4,178	10,188	5,906	20,272
San Juan	887	168	477	316	961
Skagit	3,778	892	1,889	1,110	3,891
Skamania	249	45	121	91	257
Snohomish	16,137	3,155	8,760	5,241	17,156
Spokane	13,776	3,410	7,252	3,691	14,353
Stevens	1,264	270	714	351	1,335
Thurston	5,916	1,189	3,266	1,909	6,364
Wahkiakum	186	36	91	67	194
Walla Walla	1,806	464	873	535	1,872
Whatcom	5,569	1,347	2,845	1,646	5,838
Whitman	1,175	278	587	376	1,241
Yakima	6,624	1,759	3,263	1,751	6,773
SUBTOTAL	193,350	42,841	103,256	57,571	203,668
Out-Of-State	13,070	4,431	5,921	3,550	13,902
TOTAL	206,420	47,272	109,177	61,121	217,570

PROPERTY TAX LEVIES, COLLECTIONS AND RATIOS

Analysis of 1980 Levies and Collections and 1981 Ratios

Table 12 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1978 - 1981

Table 13 - Property Tax Levies by County, Due in Calendar 1980 and 1981

Table 14 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1977 - 1981

Table 15 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1981

Table 16 - Number of Taxing Districts by Type, 1976 - 1981

Table 17 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1980

Table 18 - Property Tax Collections and Year-end Delinquency, Statewide Totals, 1935 - 1980

Table 19 - Indicated Property Tax Ratios by County, by Assessment Years, 1977 - 1981

Table 20 - Property Tax Ratios by County; Real Personal, and Indicated Ratios, Assessment Years 1980 - 1981

LEVIES DUE IN 1981 (TABLES 12-15)

The average levy rate for property taxes due in 1981 fell for the fourth straight year. However, the total amount levied increased by 12.1% to $1,129 million. Despite the increase in the amount levied, assessed values grew at a much higher rate (43.1%) to $109.9 billion; thus the statewide average levy rate dropped by nearly $3.00 to $10.28 per $1,000 of assessed value.

Much of the reduction in levy rates was attributable to an increase in state funding of public schools which resulted in local M & O levies growing by only $9 million. This was coupled with the 106 percent limit which restricts annual regular levy increases to 6 percent plus additional values resulting from new construction.

The state property tax levy for public schools due in 1981 increased 10.3 percent to $371 million. Legislation approved in 1979 places the state levy under the same 106 percent limit as local regular levies have been since 1974. Without this limit, which was first effective for 1980 collections, the state levy would have been $90 million larger for taxes due in 1981.

Support for public schools continues to be the largest property tax component, accounting for 54.6% of all levies. Within the overall school levy considerable shifting occurred as the state levy increased its proportion from 25% in 1978 to 32.8% in 1981. In four years special M & O levies have been reduced from 33% to 13% of the total. Other major recipients - counties, cities, junior and other special districts - all increased their total levy amount and their share of the total amount remained fairly stable in the past several years.

A new regular levy appeared for the first time for 1980 collections. Authorized by the 1979 Legislature, the unique emergency medical service levy may be levied by counties, cities or special health districts for a 6 year period. Over $10 million was levied for collection in 1981 by such districts.

The total property tax levy increased in 1981 in all but 4 counties led by Pend Oreille and Ferry counties. Reductions occurred in Adams, Garfield, Spokane and Wahkiakum counties. Average countywide levy rates are now lower than $10.00 per $1,000 in ten counties. The average rate exceeds $13.00 in only four counties - Asotin, Garfield, Pend Oreille and Whitman.

NUMBER OF TAXING DISTRICTS (Table 16)

The total number of taxing districts - 1,598 - has remained fairly stable in recent years. School and road districts have declined, but fire, cemetery and park and recreation districts have increased in number.

The total number of tax code areas -3,052 - remains about twice the number of taxing districts. A tax code area refers to the geographical area created by overlapping taxing district boundaries. Each code area has a unique composition of taxing districts, and the combined property tax rate levied by all districts applies uniformly within the boundaries of the tax code area.

1980 COLLECTIONS (Tables 17-18)

Property tax collections in 1980 dropped below $1 billion after reaching $1,065 million in 1979. Of the $991 million total collections $947 million was collected against the current tax roll and $44 million was attributable to prior year delinquencies. The collection of current taxes represents 94.0 percent of the 1980 tax roll. Of the delinquent taxes as of January 1, 1980, less than 43 percent was collected during the year. Total collections during 1980 equaled 98.3 percent of the 1980 current tax roll.

ASSESSMENT RATIOS (Tables 19-20)

The Department's annual ratio study measures the assessment level of real and personal property in each county. The indicated ratio represents the weighted average of real and personal property ratios. The 1981 statewide indicated ratio (for taxes due in 1982) remained at 85 percent of full market value (85.4 compared with 85.7 the prior year). However, 5 counties are appealing the real and/or personal property ratios determined by the Department to the State Board of Tax Appeals. The final ratios shown in these tables could change pending the outcome of these appeals.

The current downturn in real estate activity due to high interest rates has slowed the growth rate in market values experienced in recent years, allowing assessments to keep more current with the market. Thus, the real property ratios and the combined indicated ratios are higher than the levels experienced in 1978 and 1979 when real estate values were rapidly increasing due to inflation.

The 1981 indicated ratios range from a high of 94.8 percent in Adams county to a low of 70.3 in Pend Oreille County. Eight counties had an indicated ratio over 90 percent while six counties were below 75 percent.

The $10.28 per thousand statewide average levy rate for taxes due in 1981 represents a "nominal" tax rate - that is total levies divided by total assessed valuation. The "effective" tax rate takes into consideration the fact that property is usually valued at somewhat less than full market value. Utilizing the 85.7 percent indicated ratio in 1980 for taxes due in 1981, the average effective property tax rate is calculated to be $8.81 per $1,000 of full property value or less than 0.9 percent. This represents a significant decrease from the effective tax rates experienced several years ago.

TABLE 12

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1978-1981
Dollars in Thousands

	1978		1979	
	Amount ($000)	Percent	Amount ($000)	Percent
TOTAL.....	$1,002,340	100.00	$1,064,021	100.00
SCHOOLS.....	650,876	64.94	669,799	62.9
State (Regular).....	250,672	25.01	304,642	28.6
Local (Special).....	400,204	39.93	365,157	34.3
Special M & O.....	334,687	33.39	291,117	27.4
Special Bond.....	65,517	6.54	74,040	7.0
COUNTY.....	169,580	16.92	186,436	17.5
Current Expense (Regular)	84,045	8.38	94,888	8.9
Roads (Regular).....	55,186	5.51	61,735	5.8
All Other Regular.....	11,594	1.16	13,901	1.3
All Special.....	18,755	1.87	15,913	1.5
CITIES AND TOWNS.....	115,302	11.50	126,476	11.9
Regular Levies.....	97,428	9.72	107,141	10.1
Special Levies.....	17,874	1.78	19,335	1.8
DISTRICTS.....	66,583	6.64	81,309	7.6
Total Regular.....	51,537	5.14	60,531	5.7
Total Specials.....	15,045	1.50	20,777	2.0
Port Regular.....	17,396	1.74	20,204	1.9
Port Special.....	4,697	.47	4,528	.4
Fire Protection Regular	20,133	2.01	24,554	2.3
Fire Protection Special	4,315	.43	6,804	.6
Library Regular.....	10,972	1.09	12,260	1.2
Library Special.....	541	.05	560	--
Hospital Regular.....	1,559	.16	1,650	.2
Hospital Special.....	3,251	.32	6,168	.6
Emergency Medical Regular	-	-	-	-
Emergency Medical Special	-	-	-	-
Other Regular.....	1,477	.15	1,863	.2
Other Special.....	2,242	.22	2,717	.3

TABLE 12, Cont.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1978-1981
Dollars in Thousands

1980		1981		1980 to 1981 Comparison	
Amount ($000)	Percent	Amount ($000)	Percent	Difference ($000)	Percent Change
$1,006,737	100.00	$1,129,004	100.00	$ 122,267	12.1
563,406	56.0	617,262	54.6	53,856	9.6
335,959	33.4	370,633	32.8	34,674	10.3
227,447	22.6	246,629	21.8	19,182	8.4
142,224	14.1	151,360	13.4	9,136	6.4
85,223	8.5	95,269	8.4	10,046	11.8
210,771	20.9	233,788	20.7	23,017	10.9
105,230	10.4	122,248	10.8	17,018	16.2
68,389	6.8	73,431	6.5	5,042	7.4
17,549	1.7	19,056	1.7	1,507	8.6
19,603	2.0	19,053	1.7	- 550	- 2.8
136,689	13.6	156,318	13.9	19,629	14.4
116,169	11.6	130,522	11.6	14,353	12.4
20,520	2.0	25,796	2.3	5,276	25.7
95,871	9.5	121,636	10.8	25,765	26.9
76,973	7.6	101,219	9.0	24,246	31.5
18,898	1.9	20,417	1.8	1,519	8.0
25,300	2.5	29,377	2.6	4,077	16.1
1,024	0.1	989	0.1	- 35	- 3.4
27,376	2.7	36,526	3.2	9,150	33.4
8,629	0.9	11,146	1.0	2,517	29.2
14,119	1.4	20,396	1.8	6,277	44.5
515	-	475	-	- 40	- 7.8
2,522	0.2	2,924	0.3	402	15.9
5,129	0.5	5,429	0.5	300	5.8
5,846	0.6	10,009	0.9	4,163	71.2
670	0.1	813	0.1	143	21.3
1,810	0.2	1,987	0.2	177	9.8
2,931	0.3	1,565	0.1	- 1,366	-46.6

TABLE 13

PROPERTY TAX LEVIES BY COUNTY

Due in Calendar 1980 & 1981

County	Year Due 1980	Year Due 1981	Change	Percent Change
Adams.....	$ 5,454,816	$ 5,449,900	$ - 4,916	- 0.1
Asotin.....	2,632,762	3,093,334	460,572	17.5
Benton.....	23,558,262	25,689,248	2,130,986	9.1
Chelan.....	11,416,114	11,941,106	524,992	4.6
Clallam.....	11,265,966	11,756,055	490,089	4.4
Clark.....	44,800,308	49,471,346	4,671,038	10.4
Columbia.....	1,557,615	1,571,957	14,342	0.9
Cowlitz.....	23,892,504	27,220,202	3,327,698	13.9
Douglas.....	5,371,525	5,495,496	123,971	2.3
Ferry.....	731,703	944,674	212,971	29.1
Franklin.....	10,673,977	12,036,058	1,362,081	12.8
Garfield.....	1,500,420	1,400,969	- 99.451	- 6.6
Grant.....	12,733,228	13,110,262	377,034	3.0
Grays Harbor...	14,968,691	17,305,865	2,337,174	15.6
Island.....	9,620,569	10,720,964	1,100,395	11.4
Jefferson.....	5,465,063	5,566,274	101,211	1.8
King.....	358,991,555	418,509,756	59,518,201	16.6
Kitsap.....	28,829,081	31,692,313	2,863,232	9.9
Kittitas.....	5,324,922	5,860,683	535,761	10.1
Klickitat.....	4,219,804	4,951,041	731,237	17.3
Lewis.....	12,813,218	13,277,531	464,313	3.6
Lincoln.....	4,440,048	4,640,464	200,416	4.5
Mason.....	7,490,856	8,943,194	1,452,338	19.4
Okanogan.....	6,196,231	6,954,175	757,944	12.2
Pacific.....	4,591,208	4,916,233	325,025	7.1
Pend Oreille...	1,384,017	2,332,060	948,043	68.5
Pierce.....	99,594,343	112,624,733	13,030,390	13.1
San Juan.....	4,613,545	5,239,249	625,704	13.6
Skagit.....	18,067,499	18,945,180	877,681	4.9
Skamania.....	1,902,874	2,052,702	149,828	7.9
Snohomish.....	72,438,193	86,835,375	14,397,182	19.9
Spokane.....	72,876,154	70,819,309	-2,056,845	- 2.8
Stevens.....	5,058,909	5,814,697	755,788	14.9
Thurston.....	28,686,621	31,929,561	3,242,940	11.3
Wahkiakum.....	748,688	732,025	- 16,663	- 2.2
Walla Walla....	11,824,779	12,419,785	595,006	5.0
Whatcom.....	29,231,942	32,267,292	3,035,350	10.4
Whitman.....	9,553,129	9,993,191	440,062	4.6
Yakima.....	32,216,679	34,479,834	2,263,155	7.0
TOTALS.....	$1,006,737,818	$1,129,004,093	$ 122,266,275	12.1

TABLE 14

PROPERTY TAX LEVY RATES BY COUNTY

Countywide Average Rates Per $1,000 Assessed Value
By Year Due 1977-1981

County	1977	1978	1979	1980	1981
Adams	$14.11	$13.78	$11.95	$ 9.67	$10.01
Asotin	17.43	17.10	15.56	13.09	13.45
Benton	18.53	15.02	13.17	10.91	9.46
Chelan	18.89	18.46	16.36	13.03	11.81
Clallam	14.70	15.49	14.15	11.92	8.81
Clark	18.60	16.57	14.75	12.25	11.38
Columbia	13.89	14.56	13.37	10.75	10.72
Cowlitz	15.75	14.37	12.94	10.56	10.44
Douglas	18.71	19.36	17.13	11.92	11.21
Ferry	11.77	12.88	11.35	9.06	8.62
Franklin	17.35	16.45	14.60	13.41	11.33
Garfield	11.86	16.50	18.60	14.17	13.48
Grant	15.74	16.33	15.66	11.80	11.20
Grays Harbor	16.21	15.00	16.58	11.74	11.07
Island	14.32	14.16	12.31	10.54	10.10
Jefferson	10.20	14.06	9.49	9.04	7.16
King	19.63	17.45	17.39	14.80	9.28
Kitsap	15.14	13.16	14.85	11.66	10.21
Kittitas	16.18	14.54	15.46	11.79	11.52
Klickitat	14.47	14.99	15.89	13.24	12.00
Lewis	12.10	13.34	12.87	10.44	10.04
Lincoln	15.48	14.56	13.94	11.46	11.51
Mason	12.94	11.56	12.93	11.58	12.77
Okanogan	14.27	14.04	14.27	11.42	11.21
Pacific	15.49	15.95	14.43	12.38	11.79
Pend Oreille	13.21	11.81	15.61	10.23	14.14
Pierce	21.63	20.72	18.78	16.39	12.82
San Juan	10.99	13.03	11.16	9.46	8.64
Skagit	16.33	15.72	14.64	11.59	10.03
Skamania	8.92	10.66	10.03	8.69	8.33
Snohomish	16.59	16.36	15.07	10.87	9.91
Spokane	19.68	18.84	17.82	14.61	12.20
Stevens	15.80	13.45	11.64	10.26	9.27
Thurston	20.17	20.87	17.13	12.91	11.52
Wahkiakum	14.19	13.30	12.78	10.73	9.60
Walla Walla	17.71	16.36	14.22	12.02	10.54
Whatcom	14.59	14.48	12.81	10.96	10.45
Whitman	20.62	19.91	16.94	12.58	13.19
Yakima	14.72	16.58	15.05	12.00	10.64
STATEWIDE	18.05	16.94	15.98	13.11	10.28

TABLE 15

PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1981

Year	Assessed Valuation($000)[1] County	State	Total	Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
1910.....	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915.....	865,995	159,466	1,025,461	36,818	8.98
1920.....	902,525	153,977	1,056,502	60,143	14.23
1925.....	999,658	148,258	1,147,916	67,004	14.59
1930.....	1,088,837	162,067	1,250,904	81,095	16.21
1935.....	852,482	112,669	965,151	48,368	12.53
1940.....	818,684	159,803	978,487	41,505	10.61
1945.....	987,810	181,507	1,169,317	46,160	9.87
1950.....	1,490,903	206,402	1,697,305	86,025	12.67
1951.....	1,527,593	211,812	1,739,406	83,573	12.01
1952.....	1,673,033	218,864	1,891,897	92,194	12.18
1953.....	1,852,481	218,061	2,070,542	104,246	12.59
1954.....	1,994,528	221,199	2,215,728	111,239	12.53
1955.....	2,118,359	230,078	2,348,437	116,833[3]	12.44
1956.....	2,242,235	232,034	2,474,269	128,642	13.00
1957.....	2,467,638	234,194	2,701,832	143,662	13.29
1958.....	2,656,444	268,651	2,925,095	158,827	13.58
1959.....	2,828,331	284,853	3,113,184	174,671	14.03
1960.....	2,919,367	307,112	3,226,480	175,998	13.64
1961.....	3,129,225	317,901	3,447,126	204,413	14.83
1962.....	3,290,578	325,635	3,616,213	214,979	14.86
1963.....	3,465,939	339,348	3,805,287	231,541	15.21
1964.....	3,655,050	347,009	4,002,059	252,611	15.78
1965.....	3,835,198	346,916	4,182,114	267,923	16.02
1966.....	4,040,600	341,824	4,382,424	285,456	16.29
1967.....	4,561,872	346,473	4,908,345	338,423	17.24
1968.....	4,966,600	342,965	5,309,565	395,951	18.64
1969.....	5,562,045	365,605	5,927,650	465,293	19.63
1970.....	6,107,912	389,227	6,497,139	533,244	20.52
1971.....	13,711,635	828,263	14,539,898	622,946	21.42
1972.....	14,348,242	857,376	15,205,618	651,005[4]	21.41
1973.....	16,821,800	1,099,759	17,921,559	674,458	18.82
1974.....	18,065,726	1,230,384	19,296,110	716,189	18.56
1975.....	38,211,161	2,548,447	40,759,608	806,038	19.78
1976.....	42,496,185	2,710,696	47,206,880	727,430	16.09
1977.....	48,357,404	3,023,877[5]	51,381,281	927,390	18.05
1978.....	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979.....	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980.....	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981.....	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982.....	118,395,134	4,905,076	123,300,210	n.a.	n.a.

n.a. - not available

[1] County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

[2] Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

[3] Unconstitutional 1955 Ryder Act levies are excluded.

[4] Excludes levies declared unconstitutional as per Hope vs. Kinnear (1973).

[5] Local equalized value of inter-county public utilities does not include any adjustment due to the Burling Northern v. Johnston Supreme Court decision.

TABLE 16

NUMBER OF TAXING DISTRICTS BY TYPE
1976-1981

Taxing District	1976	1977	1978	1979	1980	1981
State.....	1	1	1	1	1	1
Counties.....	39	39	39	39	39	39
Cities and Towns..	265	265	265	265	265	265
Road.....	62	60	57	55	49	47
School.....	304	302	300	300	300	300
Public Utility....	29	29	29	29	29	29
Library.....	15	15	15	16	16	16
Port.....	72	72	71	71	74	72
Water.....	150	154	152	155	151	145
Fire.....	396	395	404	410	405	413
Sewer.....	63	64	61	59	58	61
Metropolitan.....	2	2	2	2	2	2
Park.....	2	2	2	2	2	1
Flood.....	3	3	3	3	2	2
Flood Zone.....	12	12	12	12	13	14
Hospital.....	46	47	48	48	48	49
Airport.....	2	2	2	2	2	2
Ferry.....	1	1	1	1	1	1
Cemetery.....	86	87	87	92	93	95
Animal Pest.....	1	1	1	1	1	1
Mosquito Control..	5	7	7	7	7	7
Park-Recreation...	17	18	20	24	26	31
Emergency Medical.	0	0	0	0	3	5
Totals.....	1,573,	1,578	1,579	1,594	1,587	1,598
Tax Code Areas....	3,364	3,314	3,244	3,265	3,000	3,052

TABLE 17

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1980

County	Current Taxes		Delinquent Taxes	
	1980 Tax Roll	Collections	Due Jan. 1, 1980	Collections
Adams	$ 5,553,089	$ 4,926,108	$ 877,276	$ 456,717
Asotin	2,632,761	2,476,306	245,181	90,251
Benton	23,779,683	22,157,640	2,143,141	1,016,404
Chelan	11,416,112	10,807,342	914,668	373,534
Clallam	11,255,134	10,526,411	1,303,161	427,544
Clark	44,884,784	41,298,674	6,061,497	2,208,368
Columbia	1,557,614	1,485,898	215,738	109,622
Cowlitz	23,892,600	22,783,423	1,547,153	644,176
Douglas	5,371,525	4,975,618	817,935	200,597
Ferry	731,704	646,277	146,807	67,177
Franklin	10,686,037	9,265,125	2,051,335	877,089
Garfield	1,502,713	1,446,107	34,297	18,013
Grant	12,692,347	11,012,125	2,805,670	1,324,287
Grays Harbor	15,164,978	13,865,797	2,284,616	793,666
Island	9,630,233	8,602,760	1,339,331	557,560
Jefferson	5,465,060	5,022,277	499,775	175,442
King	359,228,419	343,964,519	26,718,200	13,051,642
Kitsap	28,829,081	26,260,718	3,619,038	1,598,975
Kittitas	5,324,865	4,940,414	996,409	386,866
Klickitat	4,221,571	3,977,018	415,557	187,856
Lewis	12,813,218	11,961,790	1,563,169	582,877
Lincoln	4,440,586	4,266,537	296,671	117,607
Mason	7,497,970	6,674,568	1,237,608	502,927
Okanogan	6,196,230	5,436,262	1,313,087	538,993
Pacific	4,591,189	3,997,516	1,442,333	480,757
Pend Oreille	1,382,715	1,196,488	387,578	151,251
Pierce	99,573,812	93,411,128	12,221,766	4,903,374
San Juan	4,618,750	3,904,518	968,851	341,557
Skagit	18,129,908	16,959,364	1,784,168	800,369
Skamania	1,902,874	1,821,361	172,029	65,251
Snohomish	72,516,303	68,420,861	7,390,647	2,969,871
Spokane	72,686,781	69,666,296	4,757,548	2,044,824
Stevens	5,161,429	4,840,783	481,855	196,330
Thurston	28,724,632	25,548,595	4,724,442	2,032,180
Wahkiakum	748,688	696,572	65,397	29,444
Walla Walla	11,876,227	11,557,566	483,518	251,591
Whatcom	29,231,944	26,925,328	4,072,915	1,472,164
Whitman	9,551,208	9,084,220	878,098	319,555
Yakima	32,077,531	30,369,687	2,328,753	1,302,820
TOTAL	$1,007,542,305	$947,179,997	$101,607,218	$43,669,528

TABLE 17, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1980

Total Current and Delinquent Taxes				Collections as % of Current Roll
Due Jan. 1, 1980	Collections	Net Changes During 1980	Unpaid Dec. 31, 1980	
$ 6,430,365	$ 5,382,825	$+ 13,773	$ 1,061,313	96.9
2,877,942	2,566,557	- 39,671	271,714	97.5
25,922,825	23,174,045	---	2,748,780	97.5
12,330,779	11,180,877	+ 1,070	1,150,972	97.9
12,558,294	10,953,955	- 202,326	1,402,013	97.3
50,946,281	43,507,042	- 20,440	7,418,799	96.9
1,773,351	1,595,520	+ 29,959	207,790	102.4
25,439,753	23,427,599	+ 44,559	2,056,713	98.1
6,189,460	5,176,215	- 5,870	1,007,375	96.4
878,510	713,453	+ 39,034	204,091	97.5
12,737,373	10,142,214	+ 26,366	2,621,525	94.9
1,537,010	1,464,120	+ 364	73,254	97.4
15,498,017	12,336,412	+ 148,519	3,310,124	97.2
17,449,593	14,659,463	- 57,663	2,732,467	96.7
10,969,565	9,160,320	+ 115,387	1,924,632	95.1
5,964,836	5,197,719	+ 42,357	809,474	95.1
385,946,619	357,016,161	- 884,369	28,046,089	99.4
32,448,119	27,859,693	- 25,404	4,563,022	96.6
6,321,274	5,327,280	+ 89,211	1,083,205	100.1
4,637,128	4,164,875	- 16,241	456,012	98.7
14,376,387	12,544,666	---	1,831,721	97.9
4,737,257	4,384,145	- 3,549	349,563	98.7
8,735,578	7,177,495	+ 19,298	1,577,381	95.7
7,509,317	5,975,255	- 324	1,533,738	96.4
6,033,521	4,478,273	- 86,427	1,468,821	97.5
1,770,292	1,347,739	+ 7,781	430,334	97.5
111,795,578	98,314,502	+ 829,735	14,310,811	98.7
5,587,601	4,246,074	- 7,626	1,333,901	91.9
19,914,076	17,759,733	+ 71,717	2,226,060	98.0
2,074,903	1,886,612	+ 47,819	236,110	99.2
79,906,950	71,390,732	+ 33,728	8,549,946	98.5
77,444,329	71,711,121	- 113,565	5,619,643	98.7
5,643,284	5,037,114	- 88,334	517,836	97.6
33,449,074	27,580,775	- 152,684	5,715,615	96.0
814,085	726,016	- 228	87,841	97.0
12,359,746	11,809,157	- 5,589	545,000	99.4
33,304,859	28,397,492	- 26,803	4,880,564	97.2
10,429,306	9,403,775	- 50,789	974,742	98.5
34,406,284	31,672,507	+ 88,448	2,822,225	98.7
$1,109,149,521	$ 990,849,528	$- 138,777	$118,161,216	98.3

TABLE 18

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1980

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1980.....	$1,007,542,305	$ 947,179,997	$101,607,218	$43,669,528
1979.....	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978.....	1,004,437,012	957,740,389	80,651,919	39,911,982
1977.....	922,595,258	883,696,858	77,285,723	35,540,130
1976.....	727,966,021	693,953,609	80,141,746	35,183,058
1975.....	807,696,756	766,463,520	71,920,968	30,026,271
1974.....	716,468,599	676,602,111	65,427,040	27,227,388
1973.....	674,073,294	641,132,122	62,643,342	28,498,186
1972.....	648,280,044	609,566,692	53,528,960	23,065,811
1971.....	623,102,884	585,199,988	40,557,101	16,760,878
1970.....	533,352,149	508,000,355	30,180,508	12,820,182
1969.....	465,339,018	446,363,167	23,858,047	10,518,646
1968.....	395,917,731	381,253,034	20,903,851	10,306,670
1967.....	338,785,756	326,443,528	18,582,477	9,756,817
1966.....	285,494,797	276,229,474	17,208,511	7,883,251
1965.....	267,926,402	258,818,324	15,971,601	7,763,864
1960.....	176,009,580	169,396,853	10,152,998	4,633,012
1955.....	116,882,542	112,998,479	7,086,396	3,568,268
1950.....	86,659,296	82,038,204	6,232,684	2,115,157
1945.....	46,092,054	44,393,091	4,904,694	2,115,157
1940.....	41,425,682	37,937,552	21,680,587	8,065,291
1935.....	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 18, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1980

Total Current & Delinquent Taxes				Total Collections as % of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$1,109,149,521	$ 990,849,528	$- 138,777	$118,161,216	98.3%
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
781,895,637	703,829,501	-6,145,167	71,920,969	98.2
736,716,638	669,630,303	-1,728,952	65,357,383	99.3
701,809,001	632,632,511	-6,624,753	62,551,737	97.6
663,659,986	601,960,872	-8,083,080	53,616,034	96.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
489,197,069	456,881,815	-2,095,720	30,219,534	98.2
416,821,594	391,559,710	-1,389,486	23,872,398	98.9
357,368,235	336,200,345	- 279,856	20,888,035	99.2
302,703,312	284,112,727	+ 77,785	18,668,370	99.5
283,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

TABLE 19

INDICATED PROPERTY TAX RATIOS BY COUNTY

By Assessment Years, 1976-1981

County	1976	1977	1978	1979	1980	1981
Adams	76.7	82.8	88.3	93.5	90.3	94.8
Asotin.....	81.8	80.0	74.1	70.1	71.6	72.6
Benton.....	93.0	82.7	83.7	79.1	84.1	94.6
Chelan.....	82.9	76.0	75.3	72.9	73.1	77.2
Clallam.....	77.3	77.5	73.2	71.0	75.6	81.6
Clark.....	94.4	91.1	85.0	80.0	78.1	86.6
Columbia.....	79.3	75.9	66.2	73.9	74.8	71.8
Cowlitz.....	94.8	87.4	84.5	84.4	85.6	90.4
Douglas.....	84.9	72.8	64.3	76.1	81.4	80.3
Ferry.....	68.4	61.3	68.9	81.9	73.7	86.1*
Franklin.....	83.2	79.6	78.6	79.8	90.6	89.0
Garfield.....	72.1	59.6	43.1	98.3	95.9	91.0
Grant.....	80.7	73.0	70.2	70.3	75.2	76.2
Grays Harbor....	88.9	95.6	76.8	75.3	79.0	84.3
Island.....	78.4	71.3	76.0	76.0	70.8	83.0*
Jefferson.....	80.8	80.2	82.2	82.9	87.0	91.0
King.....	92.9	90.2	75.0	67.7	97.5	89.5*
Kitsap.....	92.2	89.4	86.5	83.0	81.6	85.1*
Kittitas.....	92.5	88.2	83.4	87.4	83.8	92.3
Klickitat.....	86.9	80.2	66.7	66.4	65.8	72.7
Lewis.....	90.0	83.7	80.8	80.3	78.0	77.0
Lincoln.....	81.9	95.2	91.3	95.3	93.9	92.3*
Mason.....	81.7	80.8	73.9	78.4	64.2	76.4
Okanogan.....	85.9	77.4	75.6	69.1	71.5	78.1
Pacific.....	88.6	85.4	84.2	76.4	75.0	73.5
Pend Oreille....	74.6	73.1	67.2	70.9	66.6	70.3
Pierce.....	89.2	89.5	79.1	67.5	77.3	72.5
San Juan.....	80.9	70.3	76.1	79.3	72.0	82.0
Skagit.....	87.3	81.5	80.9	81.6	84.2	87.5
Skamania.....	91.6	86.8	87.0	83.5	83.1	87.0
Snohomish.....	86.7	86.2	85.4	82.0	85.0	91.2
Spokane.....	85.1	77.2	77.4	74.7	71.9	77.3
Stevens.....	85.7	75.3	80.7	76.1	78.9	76.5
Thurston.....	90.5	87.4	85.3	83.5	81.9	88.8
Wahkiakum.....	86.6	87.0	86.1	78.7	75.2	80.5
Walla Walla.....	82.0	77.3	76.1	79.2	79.0	86.2
Whatcom.....	70.3	76.9	77.2	72.8	72.6	78.2
Whitman.....	72.8	71.0	87.6	94.3	86.3	80.1
Yakima.....	90.4	78.7	76.5	76.9	81.5	86.1
STATEWIDE.....	88.4	85.2	78.3	74.0	85.7	85.4

*The component ratios (real and/or personal property) were under appeal to the State Board of Tax Appeals. At press time, decisions affecting them had not been released. Any change will affect the indicated ratio for those counties.

TABLE 20

PROPERTY TAX RATIOS BY COUNTY

Real, Personal and Combined Indicated Ratios
Assessment Years, 1980-1981

County	Real Property		Personal Property		Combined Indicated	
	1980	1981	1980	1981	1980	1981
Adams	91.1	95.2	87.6	93.4	90.3	94.8
Asotin	69.5	70.2	93.3	93.4	71.6	72.6
Benton	83.4	94.5	88.8	95.4	84.1	94.6
Chelan	70.7	76.1	84.5	81.9	73.1	77.2
Clallam	73.6	79.8	87.9	91.2	75.6	81.6
Clark	75.2	84.7	99.9	100.0	78.1	86.6
Columbia	73.9	67.1	84.1	90.7	74.8	71.8
Cowlitz	85.3	90.2	86.8	91.8	85.6	90.4
Douglas	80.5	80.6	87.5	80.1	81.4	80.3
Ferry	70.6	83.2*	91.4	100.0	73.7	86.1
Franklin	89.4	86.9	92.6	97.0	90.6	89.0
Garfield	96.0	93.2	95.6	83.4	95.9	91.0
Grant	76.3	73.2	71.6	88.4	75.2	76.2
Grays Harbor	75.7	83.1	94.9	88.5	79.0	84.3
Island	69.2	82.3	96.8	95.4*	70.8	83.0
Jefferson	82.5	88.1	98.9	99.3	87.0	91.0
King	97.3	87.8*	98.7	100.0	97.5	89.5
Kitsap	80.8	84.6	92.1	92.6*	81.6	85.1
Kittitas	83.1	91.8	89.7	94.6	83.8	92.3
Klickitat	60.0	68.7	92.4	95.1	65.8	72.7
Lewis	71.0	71.3	96.8	91.8	78.0	77.0
Lincoln	93.3	83.6*	100.0	93.0*	93.9	92.3
Mason	60.1	74.3	90.3	96.8	64.2	76.4
Okanogan	68.8	75.7	84.6	89.7	71.5	78.1
Pacific	72.4	70.8	93.3	94.0	75.0	73.5
Pend Oreille	63.1	68.2	97.9	90.7	66.6	70.3
Pierce	75.7	69.6	90.5	95.2	77.3	72.5
San Juan	71.2	81.4	91.2	97.4	72.0	82.0
Skagit	82.6	85.6	90.6	93.9	84.2	87.5
Skamania	75.8	82.6	94.2	95.0	83.1	87.0
Snohomish	81.9	89.8	100.0	97.1	85.0	91.2
Spokane	67.7	74.2	96.3	95.4	71.9	77.3
Stevens	74.4	70.5	94.0	98.3	78.9	76.5
Thurston	79.8	88.1	97.3	94.2	81.9	88.8
Wahkiakum	74.8	79.5	77.8	83.8	75.2	80.5
Walla Walla	78.5	84.6	89.3	95.0	79.0	86.2
Whatcom	71.2	76.8	82.7	84.5	72.6	78.2
Whitman	86.4	77.3	92.0	93.4	86.3	80.1
Yakima	80.3	84.5	86.8	93.7	81.5	86.1
STATEWIDE	84.2	83.6	94.3	95.9	85.7	85.4

*Denotes under appeal to State Board of Tax Appeals. Decisions affecting these ratios had not been released at press time. Any change will affect the combined indicated ratio for those counties.

LOCAL AND STATE-ASSESSED PROPERTY VALUATIONS

Summary and Analysis of 1981 Property Valuations

Table 21 - 1981 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 22 - 1981 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 23 - 1981 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 24 - Other 1981 Property Valuation Statistics; Timber Roll, Valuation of Reforestation Lands; and Senior Citizens Exempt Property

Table 25 - 1981 Assessed Valuation of Personal Property by County

Table 26 - Assessed Valuation of Personal Property by Category; Comparison of 1980 and 1981 Values

Table 27 - 1981 Assessed and Actual Value of All Taxable Property and Computation of 1981 State Property Tax Levy

1981 PROPERTY VALUATION

Every year in August, the Department of Revenue receives a detailed reporting of the locally assessed real and personal property values from each county assessor. The Department examines the information and equalizes the reported locally assessed values for purposes of calculating the state levy for schools by adjusting the local values to their true and fair value as required by RCW 84.48.080. Data on locally assessed real and personal property are published in Tables 21 through 26 of this report pursuant to the same statute. The computation of the state levy is illustrated in Table 27.

Real Property (Table 21)

The total taxable value of locally-assessed real property in 1981 was $102 billion, an increase of 11.4 percent over 1980. All except one county recorded valuation increases; Snohomish County led the way with a $2.1 billion gain. Counties with the largest relative gain over 1980 values were Mason, Island, Snohomish and San Juan. Revaluation of existing parcels added approximately $7.0 billion to the real property rolls while new construction accounted for about $3.5 billion. The latter amount was down $443.5 million or 11.3 percent from 1980, reflecting the depressed housing industry in Washington. Slightly over one-half of all taxable real property, $51.8 billion, is located within cities and towns while $50.2 billion is in unincorporated areas.

Current Use Assessments (Table 22)

The State Constitution permits farm, timber and open space lands to be valued according to their current use rather than their highest and best use value. With the addition of Grant County in 1981, there are now 38 counties participating in "open space" program. In 1981 there were 34,608 current use agreements and/or approved applications in effect covering a total of 9,104,309 acres. The distribution of current use lands by category is: farm and agricultural lands, 9,035,945 acres; timber lands 41,385 acres; and open space, 26,979 acres. The true and fair value of these lands was $5.0 billion and the current use value was $1.7 billion. The reduction of $3.3 billion will result in an estimated tax savings of about $23 million in regular levies due in 1982 for the owners of lands subject to current use assessment.

Forest Lands (Table 23)

Privately owned forest land that is either classified by the assessor or designated as such upon approval of the owner's application amounted to 6.4 million acres, exclusive of those timber lands under the open space program. The 1981 value of these lands was $475.7 million in the 33 counties with privately-owned forest land. Pursuant to a law adopted in 1981 the value of these lands is now determined by statute, instead of based on annual studies by the Department.

Other Real Property Values (Table 24)

Timber is exempt from property tax but subject instead to the 6.5 percent excise tax at the time of harvest. However, the 1977 timber roll showing the value of standing timber in all counties is still used to distribute revenues from the timber tax to local governments. Legislation in 1981 eliminated future updating of the timber roll, and the distributions will remain on the basis of 80 percent of the 1977 timber roll shown in Table 24.

Reforestation lands are valued according to RCW 84.28.090 at $16 per acre for Western Washington and $8 per acre for Eastern Washington. In 1981 reforestation lands totaled 544,067 acres with a value of $8.6 million.

Legislation enacted in 1980 increased the income limit for qualified senior citizens and retired, disabled homeowners to obtain relief from regular property taxes on their primary residence. The new income limit of $10,000 or less to obtain the $15,000 value exemption became effective on January 1, 1981; and 71,343 applicants

claimed relief for taxes due in 1982. The total exempted value was $965.7 million or an average of $13,535. Regular levy savings is estimated at $6.9 million or approximately $96 per applicant. This impact is borne directly by the taxing districts, although due to the 106 percent limit there is no actual revenue loss. The impact of the special levy portion of the senior citizens exemption for those with incomes up to $14,000 is shifted to all other taxpayers.

Date on the three year exemption for improvements to single family residences are not included in the tables due to minimal participation in the program. However, in 1980 the administrative rule of the Department was revised to allow remodeling work in progress to be covered by the exemption. This change, together with the decline in new residential construction, has resulted in a significant increase in the number of approved applicants. In 1981 1,530 applications were approved compared with 991 the prior year. The total value exempted was $23.2 million compared with $9 million in 1980. The average value of remodeling construction exempted is $15,170.

Personal Property (Tables 25 and 26)

The reported total value of taxable personal property was $16.4 billion, an increase of 16.2 percent from 1980. Over one-half of the statewide increase occurred in King and Snohomish counties. There were 12 counties with relative increases exceeding the statewide average gain led by Skagit, 32.7 percent; Snohomish, 31.7 percent; and San Juan, 25.8 percent.

The taxable value of livestock decreased $46.1 million or 35.3 percent from 1980. The value decline was slightly ahead of the agricultural products exemption schedule that decreased from 30 percent of full value in 1980 to 20 percent in 1981. The full market value declined by $13 million or 3.0 percent, reflecting a slight decrease in livestock prices. The taxable value of other agricultural products decreased $0.8 million or 53.5 percent, as only 9 counties reported values. The full value declined $1.6 million or 30.3 percent as smaller inventories contributed to the year-to-year decrease. The impact of the phase out of personal property tax on livestock and other farm products should result in a tax savings of $2.5 million for regular levies payable in 1982.

Machinery and equipment used on farms and construction sites and in factories, warehouses, mines and in the forest represented $5.5 billion or one-third of the total personal property value. The taxable value of these items increased 26.4 percent over 1980.

The value of merchandise held for sale by manufacturers, wholesalers and retailers increased $1 billion or 15.8 percent over 1980 to a total of $7.5 billion. Nearly 80 percent of the increase occurred in 5 counties: Snohomish, King, Whatcom, Skagit, and Pierce. These items remain fully subject to personal property tax until 1984 but under current law owners can now credit most of the tax paid on inventories against their state B & O tax liability. The amount of credit allowed is: 80% in 1981; 90 percent in 1982; and 100 percent in 1983. Starting for taxes due in 1984, the impact of the full inventory exemption will be borne by the taxing districts.

Supplies and materials used by businesses recorded the largest percentage increase of any class of personal property, increasing 66.8 percent. The total value increase was $257.5 million of which 83.8 percent occurred in King, Snohomish and Clark counties.

Among the other personal property categories, these major changes were noted: intra-county public utility values declined $2.2 million as a $4.8 million decrease in Spokane County offset increases in most of the 13 reporting counties; mobile homes not permanently attached to the land increased $166.7 million in value; boats, ships and other watercraft decreased in value by $36.2

million; and all other personal property declined in value by $311.7 million.

State Levy Computation (Table 27)

Unlike local property tax levies that are imposed by local taxing districts on the basis of locally determined values, the state levy for schools is required by law to be levied on the full value of taxable real and personal property. This is accomplished by adjusting the locally-assessed values and the equalized (assessed) values of the state assessed public service companies (utilities) by the real and personal property ratios for each county to obtain the actual value. The 1981 total actual value for state levy purposes was $144.5 billion, an increase of $16.8 billion or 13.1 percent over 1980.

Since 1979 this levy has been subject to the 106 percent limitation on the growth of regular levies. The 1981 levy was limited in its increase by a two-step procedure. The amount of the 1980 levy was first increased by 6 percent and then the increase in value resulting from new construction and improvements throughout the state and the increase in value of state assessed utilities was multiplied by the 1980 levy rate. The sum of these amounts determined the amount of the 1981 state levy. This figure was then divided by the total actual value to calculate the statewide levy rate for 1981; the result was $2.80 per $1000 of actual value (rounded). The levy rate was then multiplied by each county's actual value to establish the dollar amount of state levy each county must collect in 1982.

The total amount of the 1981 state levy was $404.7 million, an increase of 9.3 percent over 1980. If the 106 percent limitation had not been in effect, the 1981 state levy would have been $520.1 million. Thus, Washington taxpayers will save approximately $115.4 million in 1982 as a result of the 106 percent limit on the state school levy.

In part 3, column 3 of Table 27, the local tax rate is shown for each county. This is the approximate rate which will apply to each county's local tax base in order to raise the amount of the state levy. These local tax rates vary inversely with the property tax ratios used to determine the market value of taxable property. They range from a high of $4.01 per $1,000 of locally-assessed value in Columbia County to a low of $2.96 in Adams County. The statewide average was $3.28 per $1,000 of locally-assessed value, which was down slightly from last year's rate of $3.37.

TABLE 21

1981 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Land & Improvements[2]
	Unplatted Lands[1]	Platted Lands	Total		
Adams	$ 330,478,460	$ 14,154,605	$ 344,633,065	$ 102,842,330	$ 447,475,395
Asotin	40,238,480	95,630,280	135,868,760	85,198,605	221,067,365
Benton	448,257,290	324,853,070	773,110,360	1,847,909,750	2,621,020,110
Chelan	269,952,909	215,746,424	485,699,333	427,528,218	913,227,551
Clallam	740,611,267	212,835,811	953,447,078	287,211,749	1,240,658,827
Clark	1,618,307,026	1,664,285,110	3,282,592,136	1,185,504,929	4,468,097,065
Columbia	100,150,050	933,110	101,083,160	24,445,570	125,528,730
Cowlitz	1,394,631,845	201,422,381	1,596,054,226	901,285,819	2,497,340,045
Douglas	194,229,980	216,098,290	410,328,270	79,852,530	490,180,800
Ferry	70,064,646	16,834,564	86,899,210	15,342,026	102,241,236
Franklin	241,176,938	270,917,451	512,094,389	387,149,050	899,243,439
Garfield	63,194,685	---	63,194,685	19,158,200	82,352,885
Grant	200,486,220	433,736,010	634,222,230	352,856,430	987,078,660
Grays Harbor	356,286,199	191,396,207	547,682,406	928,378,423	1,476,060,829
Island	528,864,974	557,588,703	1,086,453,677	227,129,563	1,313,583,240
Jefferson	431,093,792	---*	431,093,792	184,542,178	615,635,970
King	4,131,287,662	9,655,154,248	13,786,441,910	26,060,055,193	39,846,497,103
Kitsap	1,371,330,712	1,095,906,735	2,467,237,447	936,505,335	3,403,742,782
Kittitas	246,702,385	71,166,165	317,868,550	181,006,170	498,874,720
Klickitat	267,165,820	32,285,230	299,451,050	71,930,535	371,381,585
Lewis	546,717,945	95,858,700	642,576,645	297,732,300	940,308,945
Lincoln	218,093,300	8,106,085	226,199,385	71,618,300	297,817,685
Mason	353,028,615	378,648,465	731,677,080	181,915,315	913,592,395
Okanogan	313,763,384	68,682,815	382,446,199	175,142,161	557,588,360
Pacific	158,935,960	135,217,195	294,153,155	108,484,355	402,637,510
Pend Oreille	94,092,788	42,711,589	136,804,377	26,770,793	163,575,170
Pierce	1,838,318,218	2,467,868,355	4,306,186,573	3,551,451,808	7,857,638,381
San Juan	702,723,459	---*	702,723,459	44,831,945	747,555,404
Skagit	682,156,192	245,849,817	928,006,009	734,197,048	1,662,203,057
Skamania	110,579,821	18,011,715	128,591,536	28,498,767	157,090,303
Snohomish	1,784,888,910	2,904,792,070	4,689,680,980	4,326,931,860	9,016,612,840
Spokane	703,163,313	1,812,622,850	2,515,786,163	2,966,525,340	5,482,311,503
Stevens	277,046,800	80,861,375	357,908,175	120,915,505	478,823,680
Thurston	1,560,342,759	---*	1,560,342,759	1,383,716,337	2,944,059,096
Wahkiakum	58,427,710	---*	58,427,710	7,526,960	65,954,670
Walla Walla	591,339,993	128,650,141	719,990,134	390,283,292	1,110,273,426
Whatcom	1,052,623,000	558,865,040	1,611,488,040	1,352,012,085	2,963,500,125
Whitman	343,666,870	---*	343,666,870	279,077,190	622,744,060
Yakima	992,732,777	573,324,097	1,566,056,874	1,412,831,853	2,978,888,727
STATE TOTAL	$25,427,153,154	$24,791,014,703	$50,218,167,857	$51,766,295,817	$101,984,463,674

*Value included in preceding column.

[1] Includes forest lands, reforestation, and current use (open space) assessments at current use values.

[2] Excludes value not subject to regular property tax levies due to senior citizen exemption (up to $15,000 for those with income of $10,000 or less).

TABLE 22

1981 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands
Approved for Current Use Assessment

County	Applications In Effect On 1/1/1981	Acres[1]	True and Fair Value	Current Use Value	Difference
Adams	1,438	859,443	$ 302,753,365	$ 111,654,045	$ 191,099,320
Asotin	180	250,085	39,835,500	14,640,835	25,194,665
Benton	536	464,340	189,863,200	94,315,820	95,547,380
Chelan	6	776	232,635	109,240	123,395
Clallam	475	22,789	61,124,283	7,385,030	53,739,253
Clark	2,047	83,074	254,623,389	11,721,360	242,902,029
Columbia	299	261,743	109,043,100	48,938,260	60,104,840
Cowlitz	218	11,405	16,944,019	4,053,635	12,890,384
Douglas	4,780	857,130	180,316,550	84,678,630	95,637,920
Ferry	126	36,729	7,899,050	1,418,389	6,480,661
Franklin	1,973	368,293	176,259,300	101,957,128	74,302,172
Garfield	546	320,306	150,176,740	49,187,370	100,989,370
Grant	2	168	85,000	79,560	5,440
Grays Harbor	214	18,321	20,163,349	5,580,459	14,582,890
Island	269	14,271	35,523,327	5,000,938	30,522,389
Jefferson	97	4,256	7,451,120	1,587,190	5,863,930
King	673	27,828	119,796,160	21,532,892	98,263,268
Kitsap	94	3,523	14,709,118	4,343,550	10,365,568
Kittitas	557	189,376	113,755,110	33,625,785	80,129,325
Klickitat	460	320,201	48,377,720	18,109,070	30,268,650
Lewis	610	44,785	32,870,300	9,201,500	23,668,800
Lincoln	2,603	1,359,849	437,091,530	172,979,110	264,112,420
Mason	179	9,218	12,574,590	2,612,240	9,962,350
Okanogan	963	527,681	104,610,010	17,694,801	86,915,209
Pacific	65	11,422	12,170,120	4,802,230	7,367,890
Pend Oreille	122	17,719	5,352,652	1,245,209	4,107,443
Pierce	893	35,485	80,140,027	18,720,097	61,419,930
San Juan	194	13,381	42,850,980	6,933,131	35,917,849
Skagit	2,241	106,852	316,441,942	83,090,140	233,351,802
Skamania	108	4,036	6,814,150	1,125,213	5,688,937
Snohomish	804	52,638	127,961,860	31,017,370	96,944,490
Spokane	1,857	506,122	241,505,140	75,813,460	165,691,680
Stevens	--	---	---	---	---
Thurston	1,061	37,196	50,960,280	6,330,545	44,629,735
Wahkiakum	58	4,889	3,687,080	1,616,320	2,070,760
Walla Walla	1,204	579,803	305,640,660	167,676,445	137,964,215
Whatcom	2,366	109,186	219,294,625	74,615,855	144,678,770
Whitman	2,277	1,247,064	812,720,240	225,181,890	587,538,350
Yakima	2,013	322,926	337,394,330	174,594,796	162,799,534
STATE TOTAL	34,608	9,104,309	$4,999,012,551	$1,695,169,538	$3,303,843,013

[1]Acreage, as reported, is prior to any change ordered by the Boards of Equalization.

TABLE 23

1981 VALUATION OF FOREST LAND

Privately-Owned Classified and Designated Forest Land by County

County	Classified		Designated		Total
	Acres[1]	Value	Acres[1]	Value	
Adams	---	$ ---	---	$ ---	$ ---
Asotin	20,878	461,180	---	---	461,180
Benton	---	---	---	---	---
Chelan	113,950	1,241,413	---	---	1,241,413
Clallam	281,581	28,206,365	16,990	1,723,530	29,929,895
Clark	33,381	3,269,840	44,054	4,648,860	7,918,700
Columbia	24,168	638,030	1,327	33,160	671,190
Cowlitz	471,193	49,038,990	1,504	164,195	49,203,185
Douglas	---	---	---	---	---
Ferry	119,332[e]	2,630,070	10,373[e]	229,083	2,859,153
Franklin	---	---	---	---	---
Garfield	1,489	31,280	---	---	31,280
Grant	---	---	---	---	---
Grays Harbor	528,269	55,391,724	18,845	2,071,443	57,463,167
Island	3,307	264,542	13,667	1,187,155	1,451,697
Jefferson	167,795	15,346,530	15,255	1,395,225	16,741,755
King	243,653	20,940,141	106,805	9,616,285	30,556,426
Kitsap	14,142	1,127,270	30,312	2,487,420	3,614,690
Kittitas	280,511	5,998,790	12,082	337,260	6,336,050
Klickitat	262,639	5,005,920	230	4,395	5,010,315
Lewis	689,081	64,510,600	---	---	64,510,600
Lincoln	---	---	401	12,700	12,700
Mason	64,512	5,728,100	49,256	3,709,650	9,437,750
Okanogan	81,194	1,908,512	16,337	389,296	2,297,808
Pacific	406,258	46,607,340	7,324	878,655	47,485,995
Pend Oreille	118,425	3,027,666	83,885	2,064,590	5,092,256
Pierce	159,040	14,728,910	67,284	6,157,730	20,886,640
San Juan	---	---	15,745	1,244,383	1,244,383
Skagit	244,327	22,889,220	10,860	1,507,250	24,396,470
Skamania	139,432	11,147,370	1,334	111,267	11,258,637
Snohomish	120,392	13,230,150	39,261	5,445,090	18,675,240
Spokane	---	---	65,859	1,688,480	1,688,480
Stevens	694,622	14,432,555	---	---	14,432,555
Thurston	50,101	5,169,210	70,295	7,345,000	12,514,210
Wahkiakum	107,610	12,403,940	366	43,180	12,447,120
Walla Walla	1,779	52,067	4,189	92,927	144,994
Whatcom	135,128	12,094,385	13,942	1,800,580	13,894,965
Whitman	---	---	---	---	---
Yakima	95,930	1,805,300	670	10,600	1,815,900
TOTAL	5,674,119	$419,327,410	718,452	$56,399,389	$475,726,799

[e] Estimated

[1] Acreage, where reported, is prior to any changes ordered by the Boards of Equalization.

TABLE 24

OTHER 1981 PROPERTY VALUATION STATISTICS

Timber Roll, Valuation of Reforestation Lands, and Senior Citizens Exempt Property

County	Timber Roll 80% Value[1]	Reforestation Lands		Senior Citizens[2]	
		Acres	Value	Applicants	Exempted Value
Adams	$ ---	---	$ ---	167	$ 1,888,517
Asotin	1,100,168	---	---	580	7,629,117
Benton	---	---	---	1,303	17,687,190
Chelan	877,134	---	---	1,217	16,759,981
Clallam	78,553,396	16,457	263,318	1,174	16,043,885
Clark	12,478,193	126	2,000	3,210	43,233,375
Columbia	819,072	---	---	175	1,838,810
Cowlitz	280,171,191	47,585	761,356	1,753	23,032 165
Douglas	---	---	---	402	5,264,186
Ferry	2,682,870	---	---	95	1,061,681
Franklin	---	---	---	289	4,132,700
Garfield	218,831	---	---	63	813,561
Grant	---	---	---	985	11,685,670
Grays Harbor	114,280,966	137,883	2,206,168	1,895	26,377,423
Island	3,164,154	---	---	746	10,428,174
Jefferson	16,825,536	1,227	19,630	668	9,386,950
King	128,966,295	9,713	155,408	14,477	208,345,073
Kitsap	14,044,501	5,458	87,390	1,977	27,701,830
Kittitas	22,984,594	---	---	579	8,046,935
Klickitat	7,957,717	12,808	102,460	365	4,600,735
Lewis	422,688,000	35,929	574,870	2,345	32,349,300
Lincoln	12,700	---	---	240	2,722,529
Mason	18,850,310	171,538	2,742,770	767	10,648,780
Okanogan	679,598	---	---	892	11,290,043
Pacific	112,256,600	24,839	397,425	781	9,857,550
Pend Oreille	4,271,021	---	---	327	3,450,045
Pierce	137,543,696	45,532	728,480	8,395	116,251,560
San Juan	2,874,433	60	960	131	1,907,470
Skagit	29,180,024	---	---	1,885	25,312,440
Skamania	56,133,186	---	---	156	2,117,310
Snohomish	20,099,074	10,778	172,510	5,694	79,513,820
Spokane	1,452,872	---	---	7,294	88,257,400
Stevens	7,958,839	4,182	33,460	692	8,468,735
Thurston	29,439,592	19,892	318,250	2,010	26,893,525
Wahkiakum	25,883,740	---	---	94	1,260,200
Walla Walla	109,862	---	---	1,098	14,303,073
Whatcom	15,782,940	60	960	2,091	28,291,000
Whitman	---	---	---	459	4,622,580
Yakima	2,135,034	---	---	3,872	52,205,460
STATE TOTAL	$1,572,476,139	544,067	$8,567,415	71,343	$965,680,778

[1] Timber is not subject to property tax but the timber roll values are used for distribution of timber excise taxes to local government.

[2] Approved homeowners with income of $10,000 or less are exempted from regular property taxes on the first $15,000 of residential value and all special levies.

(Part 1 of 3)

TABLE 25

1981 ASSSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Livestock[1] (Full value)	Livestock (20% taxable value)	Other Farm Products[1] (Full value)	Other Farm Products (20% taxable value)	Farm Machinery and Equipment
Adams	$ 12,147,990	$ 2,429,590	$1,055,682	$ 211,130	$ 41,861,754
Asotin	2,989,460	597,892	---	---	2,946,068
Benton	8,199,700	1,639,940	---	---	24,694,890
Chelan	760,440	152,088	36,715	7,343	13,323,755
Clallam	3,258,230	651,646	---	---	1,765,887
Clark	15,380,150	3,076,030	---	---	13,776,250
Columbia	2,760,200	552,040	---	---	9,901,780
Cowlitz	2,352,925	470,585	1,500	300	1,344,006
Douglas	5,788,680	1,157,736	---	---	20,729,493
Ferry	3,849,951	769,990	19,595	3,919	1,337,777
Franklin	14,602,781	2,920,557	---	---	67,836,748
Garfield	3,254,820	650,964	---	---	8,387,441
Grant	39,548,308	7,909,662	1,812,027	362,405	66,757,709
Grays Harbor	8,005,650	1,601,130	201,125	40,225	4,458,240
Island	2,801,465	560,293	---	---	1,932,090
Jefferson	1,426,835	285,370	---	---	476,940
King	8,100,600	1,620,120	---	---	2,596,600
Kitsap	3,052,950	610,590	---	---	2,980,840
Kittitas	17,264,755	3,452,950	84,755	16,952	9,745,960
Klickitat	10,907,025	2,181,405	---	---	13,248,715
Lewis	17,573,200	3,514,640	---	---	10,698,410
Lincoln	11,052,750	2,210,550	---	---	40,449,157
Mason	484,475	96,895	---	---	1,218,775
Okanogan	20,162,400	4,032,380	---	---	21,814,280
Pacific	3,713,800	742,760	---	---	2,079,385
Pend Oreille	2,320,341	464,068	500	100	1,906,326
Pierce	12,148,025	2,429,605	---	---	5,555,596
San Juan	982,005	196,401	---	---	692,804
Skagit	18,126,250	3,625,250	---	---	15,325,825
Skamania	315,283	63,057	---	---	322,290
Snohomish	18,053,950	3,610,790	---	---	10,171,450
Spokane	10,137,225	2,027,445	---	---	26,318,315
Stevens	11,425,000	2,285,000	---	---	11,964,895
Thurston	10,934,325	2,186,865	---	---	5,176,704
Wahkiakum	2,913,460	582,570	---	---	1,360,570
Walla Walla	28,018,305	5,603,661	---	---	28,135,635
Whatcom	44,503,925	8,900,785	---	---	25,176,640
Whitman	8,803,700	1,760,740	---	---	61,807,240
Yakima	33,282,855	6,656,571	394,990	78,998	61,964,741
STATE TOTAL	$421,404,189	$ 84,280,611	$3,606,889	$ 721,372	$642,241,981

[1] Full value of livestock and other agricultural products is not included in the total assessed valuation. These items are assessed at 20% of their full value for taxes due in 1982.

TABLE 25, Cont.

1981 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Logging & Mining Machinery and Equipment	All Other Machinery & Equipment	Merchandise Held for Sale	Supplies and Materials (Not for Resale)	Intra-county Public Utility Property	Mobile Homes Not Permanently Attached to Land
Adams.....	$ ---	$ 16,608,585	$ 22,996,663	$ 459,907	$ ---	$ 11,398,965
Asotin.....	13,020	4,560,201	7,003,304	---	3,084,721	5,709,518
Benton.....	---	92,037,820	178,697,130	---	---	58,847,200
Chelan.....	26,428,386	64,801,292	69,354,641	9,448,758	---	12,217,109
Clallam.....	25,377,727	33,943,908	64,059,362	6,338,695	---	29,103,700
Clark.....	91,708,085	117,065,410	193,813,290	39,566,810	---	60,301,515
Columbia.....	35,790	465,650	1,435,000	1,440	---	1,015,490
Cowlitz.....	73,455,852	38,252,937	188,508,620	30,931,401	---	21,280,032
Douglas.....	1,646,924	7,735,320	12,187,486	38,655	---	11,445,264
Ferry.....	1,729,107	1,120,628	8,746,807	---	---	4,670,806
Franklin.....	---	38,699,384	66,790,066	797,868	---	17,622,655
Garfield.....	---	1,575,132	3,614,747	---	---	1,029,408
Grant.....	13,658,788	68,070,640	52,601,725	4,375,899	---	41,471,036
Grays Harbor..	65,092,760	28,876,960	124,152,325	9,679,225	782,815	18,451,080
Island.....	3,497,287	15,761,236	16,733,794	---	---	26,727,620
Jefferson.....	18,383,325	6,635,090	18,092,425	894,415	12,125	6,276,815
King.....	754,106,640	1,173,892,410	2,871,163,040	299,460,130	101,200	106,278,080
Kitsap.....	2,009,220	45,936,813	43,038,825	1,241,725	---	17,865,748
Kittitas.....	5,100,753	17,114,523	17,686,917	194,351	508,875	7,306,085
Klickitat.....	22,504,080	4,695,540	21,921,640	257,595	204,335	4,724,930
Lewis.....	86,447,450	27,342,650	106,166,550	3,484,450	---	13,633,750
Lincoln.....	5,325,323	4,781,007	9,407,886	---	---	5,056,515
Mason.....	24,175,905	12,818,025	41,514,985	30,620	---	7,402,175
Okanogan.....	8,693,671	22,977,407	32,856,585	962,694	---	17,763,258
Pacific.....	17,531,640	8,824,380	16,859,120	290,795	22,545	2,799,935
Pend Oreille..	3,271,047	2,565,066	6,537,420	153,983	---	1,919,624
Pierce.....	103,406,812	185,441,866	547,267,578	64,371,606	---	93,010,021
San Juan.....	2,350,450	4,472,615	4,454,196	53,310	11,213,550	2,540,152
Skagit.....	5,486,465	65,549,162	284,562,207	4,065,778	---	30,672,777
Skamania.....	23,710,028	2,233,014	14,485,790	878,329	---	3,856,040
Snohomish.....	194,089,840	313,191,990	1,266,928,620	107,647,940	---	99,107,410
Spokane.....	97,155,675	224,747,530	452,709,485	13,868,445	3,806,360	106,797,825
Stevens.....	27,555,580	6,874,785	26,168,160	13,490,300	3,825	15,970,820
Thurston.....	47,089,362	64,780,111	98,261,121	1,216,732	---	43,437,035
Wahkiakum.....	2,944,400	1,059,980	11,543,700	---	21,910	1,032,570
Walla Walla...	1,742,385	29,455,358	67,759,243	4,120,658	---	15,317,954
Whatcom.....	103,255,380	64,417,870	295,636,835	18,395,470	162,475	51,427,735
Whitman.....	---	11,916,890	18,702,490	---	---	5,893,620
Yakima.....	5,055,019	152,053,093	222,155,942	6,460,663	678,700	91,283,100
STATE TOTAL...	$1,864,034,176	$2,983,352,278	$7,506,575,720	$643,178,467	$20,603,436	$1,072,665,372

(Part 3 of 3)

TABLE 25, Cont.

1981 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	All Other Personal Property	Improvements on Exempt Property	Watercraft		Head of Household Exemption	Total Assessed Valuation of Personal Property
			Pleasure & Intra-state Commercial[1]	Interstate & Foreign Commerce[2]		
Adams.....	$ 2,313,788	$ ---	$ ---	$ ---	$ 113,356	$ 98,167,026
Asotin.....	67,446	---	33,780	---	31,500	23,984,450
Benton.....	53,790	57,664,810	232,160	---	895,960	412,971,780
Chelan.....	241,480	1,302,548	2,126,693	---	550,376	198,853,717
Clallam.....	38,191,221	40,166,579	---	---	315,062	239,283,663
Clark.....	47,050,450	---	7,035,905	898,885	735,600	573,557,030
Columbia.....	---	1,674,600	[illegible]880	548,759	79,430	15,723,999
Cowlitz.....	63,437,015	---	10,4[illegible]07	9,867	312,000	427,858,722
Douglas.....	405,887	86,671	125,456	---	166,768	55,392,124
Ferry.....	2,300	226,115	35,186	---	60,000	18,582,635
Franklin.....	3,864,643	5,572,863	---	---	686,400	203,418,384
Garfield.....	---	3,502,053	---	---	58,200	18,701,545
Grant.....	957,375	1,420,830	---	---	442,282	257,143,787
Grays Harbor..	2,956,590	13,937,415	3,018,465	11,131,415	442,800	283,735,845
Island.....	---	---	2,759,187	---	184,845	67,786,662
Jefferson.....	171,847,350	---	2,461,115	123,445	44,100	225,444,315
King.....	435,691,500	50,148,560	59,439,430	28,575,060	3,246,900	5,779,825,870
Kitsap.....	---	8,918,447	19,534,071	1,524,657	189,000	143,471,936
Kittitas.....	8,414,634	793,060	574,185	---	223,446	70,685,799
Klickitat.....	13,183,740	---	---	---	155,100	82,766,880
Lewis.....	22,302,800	---	578,800	4,700	490,500	273,683,700
Lincoln.....	---	261,220	18,054	---	211,200	67,298,512
Mason.....	4,630,890	16,549,095	3,233,610	32,370	81,000	111,622,345
Okanogan.....	3,988,961	3,176,427	681,645	12,934	151,029	116,809,213
Pacific.....	7,601,360	5,164,070	608,485	1,891,635	81,900	64,334,210
Pend Oreille..	---	182,094	---	---	98,400	16,901,328
Pierce.....	92,130,482	31,581,773	8,322,877	7,710,790	524,099	1,140,704,907
San Juan.....	343,910	500	6,963,729	377,800	75,156	33,584,261
Skagit.....	---	24,738,780	4,521,253	1,812,442	234,410	440,125,529
Skamania.....	6,972,376	1,833,970	100,737	---	82,200	54,373,431
Snohomish.....	4,994,020	16,881,770	38,490,160	2,230,040	492,900	2,056,851,130
Spokane.....	---	---	2,193,005	---	1,060,500	928,563,585
Stevens.....	2,780,765	40,823,245	1,147,010	---	461,100	148,603,285
Thurston.....	4,498,245	12,762,200	7,165,400	291,390	342,600	286,522,565
Wahkiakum.....	38,340	---	998,960	92,000	68,100	19,606,900
Walla Walla...	2,067,140	---	---	---	474,632	153,727,402
Whatcom.....	29,325,560	10,731,270	15,326,105	16,725,885	1,232,100	638,249,910
Whitman.....	---	---	---	---	353,100	99,727,880
Yakima.....	7,262,246	9,220,920	---	---	846,300	562,023,693
STATE TOTAL...$	977,616,304	$359,321,885	$198,378,450	$ 73,994,074	$16,294,351	$16,410,669,955

[1] Subject to state levy and 20 percent of local levies.
[2] Subject to state levy only.

TABLE 26

ASSESSED VALUATION OF PERSONAL PROPERTY BY CATEGORY

Comparison of 1980 and 1981 Values

Category	1980	1981	Percent of Total	Percent Change
Livestock (full value)[1]	$ 434,432,928	$ 421,404,189	--	(3.0)
Livestock (taxable value)[2]	130,329,710	84,280,611	0.5	(35.3)
Other agricultural products (full value)[1]	5,175,603	3,606,889	--	(30.3)
Other agricultural products (taxable value)[2]	1,552,681	721,372	--	(53.5)
Farm machinery	551,747,140	642,241,981	3.9	16.4
Logging/mining machinery	1,618,430,327	1,864,034,176	11.4	15.2
All other machinery	2,172,971,487	2,983,352,278	18.2	37.3
Merchandise held for sale	6,460,809,366	7,506,575,720	45.7	15.8
Supplies and materials (not for resale)	385,679,356	643,178,647	3.9	66.8
Intra-county public utility property	22,773,890	20,603,436	0.1	(9.5)
Mobile homes not permanently attached to land	905,976,448	1,072,665,372	6.5	18.4
All other personal property	1,289,339,690	977,616,304	6.0	(24.2)
Improvements on exempt property	295,399,723	359,321,885	2.2	21.6
Watercraft:				
Pleasure boats & intra-state commercial vessels	230,946,968	198,378,450	1.2	(14.1)
Interstate commerce	77,604,536	73,994,074	0.5	(4.6)
Household exemptions	(17,130,161)	(16,294,351)	(0.1)	(4.9)
TOTAL ASSESSED VALUE	$14,126,431,161	$16,410,669,955	100.0	16.2

[1] 100% value; not included in totals.
[2] taxable level according to phase out: 1980 assessments, 30%; 1981 assessments, 20%.

(Part 1 of 3)

TABLE 27

1981 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1981 STATE PROPERTY TAX LEVY

County	Real Property				
	Assessed Value			Real Property Ratio	Actual Value
	Local	State	Total		
Adams.....	$ 447,475,395	$ 11,118,052	$ 458,593,447	95.2	$ 481,715,806
Asotin.....	221,067,365	884,002	221,951,367	70.2	316,170,038
Benton.....	2,621,020,110	20,109,848	2,641,129,958	94.5	2,794,846,516
Chelan.....	913,227,551	10,254,932	923,482,483	76.1	1,213,511,804
Clallam.....	1,240,658,827	3,256,064	1,243,914,891	79.8	1,558,790,590
Clark.....	4,468,097,065	14,111,103	4,482,208,168	84.7	5,291,863,244
Columbia.....	125,528,730	892,384	126,421,114	67.1	188,407,025
Cowlitz.....	2,497,340,045	13,962,598	2,511,302,643	90.2	2,784,149,272
Douglas.....	490,180,800	2,155,133	492,335,933	80.6	610,838,626
Ferry.....	102,241,236	703,543	102,944,779	83.2*	123,731,706
Franklin.....	899,243,439	9,537,266	908,780,705	86.9	1,045,777,566
Garfield.....	82,352,885	451,563	82,804,448	93.2	88,845,974
Grant.....	987,078,660	6,068,661	993,147,321	73.2	1,356,758,635
Grays Harbor..	1,476,060,829	5,146,425	1,481,207,254	83.1	1,782,439,536
Island.....	1,313,583,240	1,788,877	1,315,372,117	82.3	1,598,265,027
Jefferson.....	615,635,970	899,860	616,535,830	88.1	699,813,655
King.....	39,846,497,103	236,187,525	40,082,684,628	87.8*	45,652,260,396
Kitsap.....	3,403,742,782	10,363,090	3,414,105,872	84.6	4,035,586,137
Kittitas.....	498,874,720	6,592,954	505,467,674	91.8	550,618,381
Klickitat.....	371,381,585	6,096,875	377,478,460	68.7	549,459,185
Lewis.....	940,308,945	29,179,813	969,488,758	71.3	1,359,731,778
Lincoln.....	297,817,685	9,296,557	307,114,242	83.6*	367,361,533
Mason.....	913,592,395	999,711	914,592,106	74.3	1,230,944,961
Okanogan.....	557,588,360	4,387,525	561,975,885	75.7	742,372,371
Pacific.....	402,637,510	915,397	403,552,907	70.8	569,989,982
Pend Oreille..	163,575,170	651,249	164,226,419	68.2	240,801,201
Pierce.....	7,857,638,381	31,611,131	7,889,249,512	69.6	11,335,128,609
San Juan.....	747,555,404	98,917	747,654,321	81.4	918,494,252
Skagit.....	1,662,203,057	14,060,524	1,676,263,581	85.6	1,958,251,847
Skamania.....	157,090,303	6,440,286	163,530,589	82.6	197,978,921
Snohomish.....	9,016,612,840	41,141,057	9,057,753,897	89.8	10,086,585,631
Spokane.....	5,482,311,503	38,546,712	5,520,858,215	74.2	7,440,509,724
Stevens.....	478,823,680	2,792,382	481,616,062	70.5	683,143,350
Thurston.....	2,944,059,096	13,382,650	2,957,441,746	88.1	3,356,914,581
Wahkiakum.....	65,954,670	210,217	66,164,887	79.5	83,226,273
Walla Walla...	1,110,273,426	10,816,482	1,121,089,908	84.6	1,325,165,376
Whatcom.....	2,963,500,125	14,548,211	2,978,048,336	76.8	3,877,667,104
Whitman.....	622,744,060	11,651,913	634,395,973	77.3	820,693,367
Yakima.....	2,978,888,727	12,427,478	2,991,316,205	84.5	3,540,019,178
STATE TOTAL...	$101,984,463,674	$603,738,967	$102,588,202,641	83.5	$122,858,829,158

*Ratio under appeal to State Board of Tax Appeals at time of publication.

TABLE 27, Cont.

1981 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1981 STATE PROPERTY TAX LEVY

County	Personal Property				
	Assessed Value			Personal Property Ratio	Actual Value
	Local	State	Total		
Adams	$ 98,167,026	$ 38,596,590	$ 136,763,616	93.4	$ 146,427,854
Asotin	23,984,450	10,528,803	34,513,253	93.4	36,952,091
Benton	412,971,780	156,327,239	569,299,019	95.4	596,749,496
Chelan	198,853,717	31,972,515	230,826,232	81.9	281,839,111
Clallam	239,283,663	30,804,704	270,088,367	91.2	296,149,525
Clark	573,557,030	153,095,688	726,652,718	100.0	726,652,718
Columbia	15,723,999	7,235,838	22,959,837	90.7	25,314,043
Cowlitz	427,858,722	75,621,630	503,480,352	91.8	548,453,542
Douglas	55,392,124	11,097,062	66,489,186	80.1	83,007,723
Ferry	18,582,635	4,718,542	23,301,177	100.0	23,301,177
Franklin	203,418,384	47,254,993	250,673,377	97.0	258,426,162
Garfield	18,701,545	4,275,119	22,976,664	83.4	27,549,957
Grant	257,143,787	35,062,770	292,206,557	88.4	330,550,404
Grays Harbor	283,735,845	155,602,688	439,338,533	88.5	496,427,721
Island	67,786,662	31,181,834	98,968,496	95.4*	103,740,562
Jefferson	225,444,315	20,409,698	245,854,013	99.3	247,587,123
King	5,779,825,870	1,388,426,656	7,168,252,526	100.0	7,168,252,526
Kitsap	143,471,936	107,569,490	251,041,426	92.6*	271,103,052
Kittitas	70,685,799	32,334,785	103,020,584	94.6	108,901,252
Klickitat	82,766,880	29,041,758	111,808,638	95.1	117,569,546
Lewis	273,683,700	204,670,116	478,353,816	91.8	521,082,588
Lincoln	67,298,512	31,366,250	98,664,762	93.0*	106,091,142
Mason	111,622,345	16,856,508	128,478,853	96.8	132,726,088
Okanogan	116,809,213	21,719,273	138,528,486	89.7	154,435,324
Pacific	64,334,210	7,805,614	72,139,824	94.0	76,744,494
Pend Oreille	16,901,328	6,437,910	23,339,238	90.7	25,732,346
Pierce	1,140,704,907	277,004,012	1,417,708,919	95.2	1,489,190,041
San Juan	33,584,261	1,391,162	34,975,423	97.4	35,909,058
Skagit	440,125,529	100,695,626	540,821,155	93.9	575,954,372
Skamania	54,373,431	51,692,001	106,065,432	95.0	111,647,823
Snohomish	2,056,851,130	273,817,193	2,330,668,323	97.1	2,400,276,337
Spokane	928,563,585	328,787,226	1,257,350,811	95.4	1,317,977,789
Stevens	148,603,285	41,748,724	190,352,009	98.3	193,643,956
Thurston	286,522,565	126,429,164	412,951,729	94.2	438,377,632
Wahkiakum	19,606,900	3,359,779	22,966,679	83.8	27,406,538
Walla Walla	153,727,402	69,257,269	222,984,671	95.0	234,720,706
Whatcom	638,249,910	138,210,174	776,460,084	84.5	918,887,673
Whitman	99,727,880	70,840,726	170,568,606	93.4	182,621,634
Yakima	562,023,693	158,090,441	720,114,134	93.7	768,531,626
STATE TOTAL	$16,410,669,955	$4,301,337,570	$20,712,007,525	95.9	$21,606,912,752

*Ratio under appeal to State Board of Tax Appeals at time of publication.

(Part 3 of 3)

TABLE 27, Cont.

1981 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1981 STATE PROPERTY TAX LEVY

County	Total Actual Value of All Taxable Property	1981 State School Levy[1]	1981 State Levy Rate Applied to Local Tax Base[2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
Adams.....	$ 628,143,660	$ 1,759,547	$2.955	$ 595,357,063	0.48
Asotin.....	353,122,129	989,161	3.857	256,464,620	0.21
Benton.....	3,391,596,012	9,500,492	2.959	3,210,428,977	2.60
Chelan.....	1,495,350,915	4,188,756	3.629	1,154,308,715	0.94
Clallam.....	1,854,940,115	5,196,033	3.432	1,514,003,258	1.23
Clark.....	6,018,515,962	16,858,984	3.236	5,208,860,886	4.22
Columbia.....	213,721,068	598,672	4.008	149,380,951	0.12
Cowlitz.....	3,332,602,814	9,335,241	3.096	3,014,782,995	2.44
Douglas.....	693,846,349	1,943,593	3.478	558,825,119	0.45
Ferry.....	147,032,883	411,866	3.262	126,245,956	0.10
Franklin.....	1,304,203,728	3,653,317	3.151	1,159,454,082	0.94
Garfield.....	116,395,931	326,046	3.082	105,781,112	0.09
Grant.....	1,687,309,039	4,726,467	3.677	1,285,353,878	1.04
Grays Harbor..	2,278,867,257	6,383,531	3.324	1,920,545,787	1.56
Island.....	1,702,005,589	4,767,634	3.371	1,414,340,613	1.15
Jefferson.....	947,400,778	2,653,846	3.077	862,389,843	0.70
King.....	52,820,512,922	147,960,097	3.131	47,250,937,154	38.32
Kitsap.....	4,306,689,189	12,063,839	3.291	3,665,147,298	2.97
Kittitas.....	659,519,633	1,847,437	3.036	608,488,258	0.49
Klickitat.....	667,028,731	1,868,471	3.819	489,287,098	0.40
Lewis.....	1,880,814,366	5,268,511	3.639	1,447,842,574	1.17
Lincoln.....	473,452,675	1,326,229	3.268	405,779,004	0.33
Mason.....	1,363,671,049	3,819,896	3.662	1,043,070,959	0.85
Okanogan.....	896,807,695	2,512,125	3.586	700,504,371	0.57
Pacific.....	646,734,476	1,811,624	3.808	475,692,731	0.39
Pend Oreille..	266,533,547	746,610	3.980	187,565,657	0.15
Pierce.....	12,824,318,650	35,923,305	3.860	9,306,958,431	7.55
San Juan.....	954,403,310	2,673,461	3.416	782,629,744	0.63
Skagit.....	2,534,206,219	7,098,783	3.202	2,217,084,736	1.80
Skamania.....	309,626,744	867,322	3.217	269,596,021	0.22
Snohomish.....	12,486,861,968	34,978,026	3.071	11,388,422,220	9.24
Spokane.....	8,758,487,513	24,534,155	3.619	6,778,209,026	5.50
Stevens.....	876,787,306	2,456,044	3.655	671,968,071	0.55
Thurston.....	3,795,292,213	10,631,320	3.154	3,370,393,475	2.73
Wahkiakum.....	110,632,811	309,913	3.477	89,131,566	0.07
Walla Walla...	1,559,886,082	4,369,531	3.251	1,344,074,579	1.09
Whatcom.....	4,796,554,777	13,436,043	3.579	3,754,508,420	3.05
Whitman.....	1,003,315,001	2,810,472	3.491	804,964,579	0.65
Yakima.....	4,308,550,804	12,069,053	3.252	3,711,430,339	3.01
STATE TOTAL...	$144,465,741,910	$404,675,453	$3.282	$123,300,210,166	100.00

[1]The total actual value of taxable property in each county is multiplied by the same levy rate of $2.801 per $1,000 actual value.

[2]Approximate actual state levy rate (dollars per $1,000 assessed value) based on local assessment level.

STATE-ASSESSED PUBLIC SERVICE COMPANY VALUATIONS

Summary and Analysis of 1981 Public Utility Values

Table 28 - Summary of Public Service Company Values, 1980 and 1981 Values by Type of Utility

Actual and Equalized Assessed Values of Utilities:

Table 29 - Air Transportation Companies

Table 30 - Electric Light and Power Companies

Table 31 - Gas Companies

Table 32 - Motor Vehicle Transportation Companies (Common Carrier - Freight)

Table 33 - Motor Vehicle Transportation Companies (Common Carrier - Passenger)

Table 34 - Pipeline Companies

Table 35 - Private Car Companies

Table 36 - Railroad Companies

Table 37 - Telegraph Companies

Table 38 - Telephone Companies

Table 39 - Water Transportation Companies

Table 40 - Domestic Water Companies

Table 41 - Recapitulation of Public Utility Companies By County

NOTE: Several counties have appealed their 1981 real or personal property ratios to the State Board of Tax Appeals. If a decision in these cases results in any changes in the ratios, the equalized values shown in these tables will be changed accordingly.

1981 PUBLIC UTILITY VALUES

The Department of Revenue, in performing its duties pursuant to RCW 84.48.080, examines annual reports and related information concerning the operating property of inter-county public service companies. Each year in August, the Department determines the actual full value of these companies, apportions these amounts among the counties to their respective taxing districts, and equalizes each county's utility values by its current real and personal property ratios.

The 1981 results of this process are summarized in Table 28 which shows the number of firms, their full value and the equalized value for tax purposes by major type of utility for 1981, as well as a comparison with the previous year. Tables 29 through 40 show the actual, equalized and total value of real and personal property located in each county for each utility firm. Finally, Table 41 contains a recapitulation of all utility values on a county basis.

The Department valued 374 companies during 1981, 34 more than in 1980; all of the new firms were in the transportation category. The 1981 actual value of utility companies operating in Washington was set at $5.2 billion, an increase of 15.9 percent over the prior year. The equalized value of these firms was $4.9 billion, increasing 16.9 percent from a year ago. The total equalized value amounted to 93.9 percent of actual value, compared with 93.1 percent in 1980. This increase is primarily due to higher personal property ratios in several counties. In general, the increase in utility values was a result of increased investment, expanded service and higher earnings resulting from rate increases.

Each of the three general utility categories - transportation, communication and energy - increased both their actual and equalized values. The transportation category experienced the largest relative increase in actual value, a 24.2 percent gain over 1980. A large portion of that increase occurred among railroad companies, primarily the Burlington Northern. Also, two new railroads were added to this category: the Seatte and North Coast and the Chehalis Western both of which took over tracks previously operated by the Milwaukee Road. Private car companies which operate railroad cars within the state, increased their number by 25 resulting in a nearly 50 percent increase in actual value. Water transportation companies made the largest percentage gain in actual value of all utility firms, an increase of 73.4 percent, due mostly to four new firms.

The largest category in terms of actual value remains the communications companies with $2.5 billion in value which equals 47 percent of the total utility value. Their total value was 17.5 percent above 1980 due to increased income, new equipment and expanded service. Much of the increase was attributable to two telephone companies, Pacific Northwest Bell and General Telephone whose combined value increase of $331.7 million represents almost 90 percent of the gain for all communications firms.

For energy companies, investment in new plants and equipment, expansion of service areas and transmission lines, and construction of the Satsop nuclear facility by the participating power companies accounted for a $143.1 million increase in actual value which was 9.2 percent above 1980. Nearly all of the gains for the power companies were due to four firms: Pacific Power and Light, Portland General, Puget Power and Washington Water Power. Also gas companies increased their value by investment in new pipelines and expanded services.

Among the counties, Grays Harbor achieved the largest relative increase in equalized value, 84.3 percent, as a result of activity at the Satsop project. Wahkiakum County also experienced a large 76.4 percent increase, principally due to water transportation company increases. Other counties with large increases in equalized utility values were: Benton 47.7 percent; Okanogan, 45.8 percent; and Grant, 41.1 percent.

TABLE 28

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1980 and 1981 Values by Type of Utility

Category	1980 Value ($000) Firms	1980 Value ($000) Actual	1980 Value ($000) Equalized	1981 Value ($000) Firms	1981 Value ($000) Actual	1981 Value ($000) Equalized
TRANSPORTATION						
Railroad.....	6	$ 223,003	$ 190,023	8	$ 293,661	$ 255,538
Private Car.....	187	86,474	79,662	212	129,348	121,849
Air.....	28	236,144	231,639	29	245,231	243,352
Water (vessels)..	12	36,195	33,295	16	62,779	59,328
Motor Vehicle....	63	27,086	24,578	65	40,382	35,503
Pipeline.....	6	234,250	214,210	6	275,430	256,988
Domestic Water...	2	1,426	1,285	2	2,062	1,895
Subtotal.....	304	$ 844,578	$ 774,692	338	$1,048,893	$ 974,453
COMMUNICATION						
Telephone.....	17	$2,104,650	$1,977,201	17	$2,472,899	$2,350,463
Telegraph.....	1	7,300	7,060	1	8,850	8,603
Subtotal.....	18	$2,111,950	$1,984,261	18	$2,481,749	$2,359,066
ENERGY						
Electric.....	14	$1,229,559	$1,132,660	14	$1,351,252	$1,245,319
Gas.....	4	321,100	303,658	4	342,500	326,238
Subtotal.....	18	$1,550,659	$1,436,318	18	$1,693,752	$1,571,557
TOTAL[1].....	340	$4,507,187	$4,195,271	374	$5,224,395	$4,905,076

[1]Detail may not add due to rounding.

TABLE 29
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
AIRBORNE EXPRESS, INC.								
KING	87.8			100.0	603,200	603,200	603,200	603,200
AIR CANADA								
KING	87.8			100.0	30,600	30,600	30,600	30,600
AIR OREGON								
KING	87.8			100.0	264,000	264,000	264,000	264,000
ALASKA AIRLINES INC								
KING	87.8	3,371,158	2,959,877	100.0	18,056,509	18,056,509	21,427,667	21,016,386
PIERCE	69.6			95.2	172,333	164,061	172,333	164,061
TOTAL		3,371,158	2,959,877		18,228,842	18,220,570	21,600,000	21,180,447
AMERICAN AIRLINES								
KING	87.8			100.0	1,891,000	1,891,000	1,891,000	1,891,000
BRANIFF AIRWAYS INC								
KING	87.8			100.0	3,700,000	3,700,000	3,700,000	3,700,000
CASCADE AIRWAYS								
BENTON	94.5			95.4	377,689	360,315	377,689	360,315
DOUGLAS	80.6			80.1	276,805	221,721	276,805	221,721
FRANKLIN	86.9			97.0	504,017	488,896	504,017	488,896
GRANT	73.2			88.4	60,273	53,281	60,273	53,281
KING	87.8			100.0	1,617,847	1,617,847	1,617,847	1,617,847
SPOKANE	74.2			95.4	753,077	718,435	753,077	718,435
THURSTON	88.1			94.2	95,516	89,976	95,516	89,976
WALLA WALLA	84.6			95.0	1,139,571	1,082,592	1,139,571	1,082,592
WHITMAN	77.3			93.4	535,885	500,517	535,885	500,517
YAKIMA	84.5			93.7	439,320	411,643	439,320	411,643
TOTAL					5,800,000	5,545,223	5,800,000	5,545,223
COMPANIA MEXICANA DE AVIACION S.A. MEXICANA								
KING	87.8			100.0	600,000	600,000	600,000	600,000
CONTINENTAL AIR LINES INC								
KING	87.8			100.0	7,700,000	7,700,000	7,700,000	7,700,000
DELTA AIR LINES, INC.								
KING	87.8			100.0	4,000,000	4,000,000	4,000,000	4,000,000
EASTERN AIR LINES, INC.								
KING	87.8			100.0	6,300,000	6,300,000	6,300,000	6,300,000
EVERGREEN INTERNATIONAL AIRLINES								
KING	87.8			100.0	975,000	975,000	975,000	975,000
FEDERAL EXPRESS CORP								
KING	87.8			100.0	1,100,000	1,100,000	1,100,000	1,100,000
FLYING TIGER LINES INC, THE								
KING	87.8			100.0	8,400,000	8,400,000	8,400,000	8,400,000
FRONTIER AIRLINES INC								
SPOKANE	74.2			95.4	3,200,000	3,052,800	3,200,000	3,052,800
HARBOR AIR LINES								
ISLAND	82.3	194,800	160,320	95.4	112,800	107,611	307,600	267,931
KING	87.8			100.0	115,012	115,012	115,012	115,012

TABLE 29, Cont.
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HARBOR AIR LINES								
SKAGIT	85.6			93.9	6,404	6,013	6,404	6,013
WHATCOM	76.8			84.5	95,984	81,106	95,984	81,106
TOTAL		194,800	160,320		330,200	309,742	525,000	470,062
REPUBLIC AIRLINES WEST, INC. D/B/A REPUBLIC								
FRANKLIN	86.9			97.0	1,618,909	1,570,342	1,618,909	1,570,342
KING	87.8			100.0	9,302,455	9,302,455	9,302,455	9,302,455
SPOKANE	74.2			95.4	2,701,308	2,577,048	2,701,308	2,577,048
YAKIMA	84.5			93.7	577,328	540,956	577,328	540,956
TOTAL					14,200,000	13,990,801	14,200,000	13,990,801
NORTHWEST AIRLINES INC								
KING	87.8			100.0	48,359,937	48,359,937	48,359,937	48,359,937
PIERCE	69.6			95.2	27,648	26,321	27,648	26,321
SPOKANE	74.2			95.4	11,652,415	11,116,404	11,652,415	11,116,404
TOTAL					60,040,000	59,502,662	60,040,000	59,502,662
PACIFIC WESTERN AIRLINES LTD.								
KING	87.8			100.0	902,400	902,400	902,400	902,400
PAN AMERICAN WORLD AIRWAYS INC.								
KING	87.8			100.0	6,900,000	6,900,000	6,900,000	6,900,000
PEARSON AIRCRAFT, INC.								
CLALLAM	79.8			91.2	304,300	277,522	304,300	277,522
KING	87.8			100.0	16,900	16,900	16,900	16,900
TOTAL					321,200	294,422	321,200	294,422
REEVES ALEUTION AIRWAYS, INC.								
KING	87.8			100.0	121,000	121,000	121,000	121,000
SAN JUAN AIRLINES INC								
KING	87.8			100.0	39,443	39,443	39,443	39,443
KITSAP	84.6			92.6	12,372	11,456	12,372	11,456
SAN JUAN	81.4			97.4	119,636	116,525	119,636	116,525
SKAGIT	85.6			93.9	4,549	4,272	4,549	4,272
TOTAL					176,000	171,696	176,000	171,696
SCANDINAVIAN AIRLINES OF NORTH AMERICA, INC.								
KING	87.8			100.0	946,000	946,000	946,000	946,000
TRANS WORLD, INC.								
KING	87.8			100.0	2,500,000	2,500,000	2,500,000	2,500,000
THAI AIRLINES								
KING	87.8			100.0	435,500	435,500	435,500	435,500
UNITED AIR LINES INC								
BENTON	94.5			95.4	74,161	70,749	74,161	70,749
CHELAN	76.1			81.9	15,335	12,559	15,335	12,559
CLALLAM	79.8			91.2	6,948	6,337	6,948	6,337
CLARK	84.7			100.0	76,398	76,398	76,398	76,398
COWLITZ	90.2			91.8	16,540	15,184	16,540	15,184
FRANKLIN	86.9			97.0	13,503	13,098	13,503	13,098
KING	87.8			100.0	54,344,291	54,344,291	54,344,291	54,344,291
KITSAP	84.6			92.6	48,436	44,852	48,436	44,852
LEWIS	71.3			91.8	5,805	5,329	5,805	5,329
MASON	74.3			96.8	5,772	5,587	5,772	5,587
PIERCE	69.6			95.2	184,366	175,517	184,366	175,517
SKAGIT	85.6			93.9	14,254	13,384	14,254	13,384

TABLE 29, Cont.
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNITED AIR LINES INC								
SNOHOMISH	89.8			97.1	84,803	82,344	84,803	82,344
SPOKANE	74.2			95.4	4,259,906	4,063,950	4,259,906	4,063,950
THURSTON	88.1			94.2	7,807	7,354	7,807	7,354
WALLA WALLA	84.6			95.0	8,276	7,862	8,276	7,862
WHATCOM	76.9			84.5	7,612	6,432	7,612	6,432
YAKIMA	84.5			93.7	25,787	24,162	25,787	24,162
TOTAL					59,200,000	58,975,389	59,200,000	58,975,389
WEIN AIR ALASKA INC.								
KING	87.8			100.0	4,500,000	4,500,000	4,500,000	4,500,000
WESTERN AIRLINES INC								
KING	87.8			100.0	28,300,000	28,300,000	28,300,000	28,300,000
GRAND TOTAL		3,565,958	3,120,197		241,664,942	240,232,005	245,230,900	243,352,202

TABLE 30
ELECTRIC LIGHT AND POWER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOCIATION INC								
BENTON	94.5	386,937	365,655	95.4	4,772,707	4,553,164	5,159,644	4,918,819
LEWIS	71.3			91.8	23,314	21,402	23,314	21,402
YAKIMA	84.5	79,728	67,370	93.7	3,158,314	2,959,339	3,238,042	3,026,709
TOTAL		466,665	433,025		7,954,335	7,533,905	8,421,000	7,966,930
BIG BEND ELECTRIC COOPERATIVE INC								
ADAMS	95.2	264,007	251,334	93.4	4,720,286	4,408,746	4,984,293	4,660,080
FRANKLIN	86.9	520,446	452,268	97.0	4,661,366	4,521,523	5,181,812	4,973,791
GRANT	73.2			88.4	10,037	8,873	10,037	8,873
LINCOLN	83.6			93.0	13,782	12,817	13,782	12,817
WHITMAN	77.3			93.4	10,072	9,408	10,072	9,408
TOTAL		784,453	703,602		9,415,543	8,961,367	10,199,996	9,664,969
CLEARWATER POWER CO								
ASOTIN	70.2			93.4	347,300	324,378	347,300	324,378
GARFIELD	93.2			83.4	5,022	4,188	5,022	4,188
WHITMAN	77.3			93.4	149,177	139,332	149,177	139,332
TOTAL					501,499	467,898	501,499	467,898
COLUMBIA RURAL ELECTRIC ASSOCIATION INC								
COLUMBIA	67.1	153,813	103,209	90.7	1,320,050	1,197,286	1,473,863	1,300,495
WALLA WALLA	84.6	4,300	3,637	95.0	2,621,837	2,490,752	2,626,137	2,494,389
TOTAL		158,113	106,846		3,941,887	3,688,038	4,100,000	3,794,884
INLAND POWER & LIGHT CO								
ADAMS	95.2			93.4	49,737	46,454	49,737	46,454
ASOTIN	70.2			93.4	7,213	6,737	7,213	6,737
COLUMBIA	67.1			90.7	30,941	28,064	30,941	28,064
FRANKLIN	86.9			97.0	38,592	37,434	38,592	37,434
GARFIELD	93.2	29,664	27,647	83.4	794,397	662,527	824,061	690,174
LINCOLN	83.6			93.0	12,102	11,255	12,102	11,255
PEND OREILLE	68.2	159,120	108,521	90.7	2,305,472	2,091,063	2,464,592	2,199,584
SPOKANE	74.2	1,238,984	919,325	95.4	13,331,289	12,718,050	14,570,273	13,637,375
STEVENS	70.5	113,123	79,752	98.3	2,125,655	2,089,518	2,238,778	2,169,270
WALLA WALLA	84.6			95.0	64,999	61,749	64,999	61,749
WHITMAN	77.3	147,100	113,709	93.4	2,651,606	2,476,595	2,798,706	2,590,304
TOTAL		1,687,991	1,248,954		21,412,003	20,229,446	23,099,994	21,478,400
KOOTENAI ELECTRIC COOPERATIVE INC								
SPOKANE	74.2			95.4	71,000	67,734	71,000	67,734
LINCOLN ELECTRIC COOPERATIVE INC								
ADAMS	95.2			93.4	63,816	59,605	63,816	59,605
GRANT	73.2			88.4	65,787	58,156	65,787	58,156
LINCOLN	83.6	1,543,967	1,290,758	93.0	2,026,432	1,884,579	3,570,399	3,175,337
TOTAL		1,543,967	1,290,758		2,156,035	2,002,340	3,700,002	3,293,098
NESPELEM VALLEY ELECTRIC COOPERATIVE INC								
DOUGLAS	80.6			80.1	20,469	16,396	20,469	16,396
OKANOGAN	75.7	85,442	64,680	89.7	744,091	667,452	829,533	732,132
TOTAL		85,442	64,680		764,560	683,848	850,002	748,528
PACIFIC POWER & LIGHT CO								
ASOTIN	70.2			93.4	167,807	156,732	167,807	156,732
BENTON	94.5	62,300	58,874	95.4	397,084	378,818	459,384	437,692
CLARK	84.7	4,521,709	3,829,890	100.0	22,282,846	22,282,846	26,804,555	26,112,736
COLUMBIA	67.1	64,109	43,017	90.7	2,506,623	2,273,508	2,570,732	2,316,525
COWLITZ	90.2	5,878,039	5,301,991	91.8	16,524,780	15,169,748	22,402,819	20,471,739
FRANKLIN	86.9	211,613	183,892	97.0	829,950	805,051	1,041,563	988,943
GARFIELD	93.2	20,823	19,407	83.4	1,334,374	1,112,867	1,355,197	1,132,274
GRANT	73.2			88.4	335,341	296,441	335,341	296,441

TABLE 30, Cont.
ELECTRIC LIGHT AND POWER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC POWER & LIGHT CO								
GRAYS HARBOR	83.1	318,300	264,507	88.5	71,171,144	62,986,463	71,489,444	63,250,970
KITTITAS	91.8			94.6	1,361,565	1,288,041	1,361,565	1,288,041
KLICKITAT	68.7	698,096	479,592	95.1	2,296,166	2,183,653	2,994,262	2,663,245
LEWIS	71.3	22,530,914	16,064,542	91.8	110,020,429	100,998,754	132,551,343	117,063,296
SKAMANIA	82.6	4,227,812	3,492,173	95.0	41,068,344	39,014,927	45,296,156	42,507,100
THURSTON	88.1	194,486	171,342	94.2	4,768,172	4,491,618	4,962,658	4,662,960
WALLA WALLA	84.6	769,362	650,882	95.0	23,205,380	22,045,113	23,974,742	22,695,995
YAKIMA	84.5	1,895,261	1,601,497	93.7	65,337,165	61,220,923	67,232,426	62,822,420
TOTAL		41,392,824	32,161,606		363,607,170	336,705,503	404,999,994	368,867,109
PENINSULA LIGHT CO								
KITSAP	84.6			92.6	10,865	10,061	10,865	10,061
PIERCE	69.6	659,188	458,795	95.2	7,529,947	7,168,509	8,189,135	7,627,304
TOTAL		659,188	458,795		7,540,812	7,178,570	8,200,000	7,637,365
PORTLAND GENERAL ELECTRIC CO.								
CLARK	84.7			100.0	7,590	7,590	7,590	7,590
COWLITZ	90.2			91.8	16,252	14,919	16,252	14,919
GRAYS HARBOR	83.1	318,300	264,507	88.5	29,532,864	26,136,586	29,851,164	26,401,093
KLICKITAT	68.7			95.1	2,366	2,250	2,366	2,250
LEWIS	71.3	945,214	673,938	91.8	4,000,636	3,672,584	4,945,850	4,346,522
THURSTON	88.1	10,237	9,019	94.2	166,541	156,881	176,778	165,900
TOTAL		1,273,751	947,464		33,726,249	29,990,810	35,000,000	30,938,274
PUGET SOUND POWER & LIGHT CO								
ADAMS	95.2			93.4	26,620	24,863	26,620	24,863
CHELAN	76.1			81.9	279,148	228,622	279,148	228,622
DOUGLAS	80.6			80.1	363,059	290,811	363,059	290,811
GRANT	73.2			88.4	206,638	182,668	206,638	182,668
GRAYS HARBOR	83.1	159,150	132,253	88.5	20,209,121	17,885,073	20,368,271	18,017,326
ISLAND	82.3	833,806	686,222	95.4	13,758,935	13,126,024	14,592,741	13,812,246
JEFFERSON	88.1	361,848	318,789	99.3	6,947,319	6,898,688	7,309,167	7,217,477
KING	87.8	60,144,572	52,806,928	100.0	209,800,408	209,800,408	269,944,980	262,607,336
KITSAP	84.6	5,473,924	4,630,854	92.6	39,909,566	36,956,259	45,383,390	41,587,113
KITTITAS	91.8	239,699	220,044	94.6	8,676,451	8,207,922	8,916,150	8,427,966
LEWIS	71.3	3,446,428	2,457,303	91.8	14,138,295	12,978,955	17,584,723	15,436,258
PIERCE	69.6	14,497,104	10,089,985	95.2	46,252,375	44,032,258	60,749,479	54,122,243
SKAGIT	85.6	6,441,358	5,513,803	93.9	41,630,273	39,090,830	48,071,631	44,604,633
SNOHOMISH	89.8	913,444	820,273	97.1	2,286,980	2,220,655	3,200,424	3,040,928
THURSTON	88.1	3,049,875	2,686,940	94.2	41,360,117	38,961,230	44,409,992	41,648,170
WHATCOM	76.8	6,823,098	5,240,141	84.5	79,370,469	67,068,046	86,193,567	72,308,187
TOTAL		102,384,206	85,603,535		525,215,774	497,953,312	627,599,980	583,556,847
TANNER ELECTRIC								
KING	87.8	78,879	69,256	100.0	1,192,526	1,192,526	1,271,405	1,261,782
PIERCE	69.6	10,063	7,004	95.2	156,009	148,521	166,072	155,525
THURSTON	88.1			94.2	71,522	67,374	71,522	67,374
TOTAL		88,942	76,260		1,420,057	1,408,421	1,508,999	1,484,681
WASHINGTON WATER POWER CO - ELECTRIC								
ADAMS	95.2	373,699	355,762	93.4	8,332,599	7,782,647	8,706,298	8,138,409
ASOTIN	70.2	1,168,839	820,525	93.4	3,343,595	3,122,919	4,512,434	3,943,444
BENTON	94.5			95.4	20,465	19,524	20,465	19,524
DOUGLAS	80.6	17,700	14,266	80.1	675,035	540,703	692,735	554,969
FERRY	83.2			100.0	2,149,612	2,149,612	2,149,612	2,149,612
FRANKLIN	86.9	1,519	1,320	97.0	1,084,401	1,051,869	1,085,920	1,053,189
GARFIELD	93.2			83.4	274,707	229,106	274,707	229,106
GRANT	73.2	68,200	49,922	88.4	2,016,696	1,782,761	2,084,896	1,832,683
GRAYS HARBOR	83.1	159,150	132,254	88.5	20,211,109	17,886,831	20,370,259	18,019,085
LEWIS	71.3	5,692,956	4,059,078	91.8	30,525,600	28,022,501	36,218,556	32,081,579
LINCOLN	83.6	1,292,515	1,080,543	93.0	10,907,762	10,144,218	12,200,277	11,224,761
PEND OREILLE	68.2			90.7	239,594	217,312	239,594	217,312
SPOKANE	74.2	10,828,700	8,034,895	95.4	86,437,619	82,461,490	97,266,319	90,496,385
STEVENS	70.5	1,179,510	831,554	98.3	22,267,192	21,888,651	23,446,702	22,720,205
THURSTON	88.1	61,416	54,107	94.2	1,342,098	1,264,257	1,403,514	1,318,364
WHITMAN	77.3	995,048	769,173	93.4	11,332,663	10,584,706	12,327,711	11,353,879
TOTAL		21,839,252	16,203,399		201,160,747	189,149,107	222,999,999	205,352,506
GRAND TOTAL		172,364,794	139,298,924		1,178,887,671	1,106,020,299	1,351,252,465	1,245,319,223

TABLE 31
GAS COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	95.2	77,014	73,317	93.4	840,783	785,291	917,797	858,608
BENTON	94.5	751,875	710,522	95.4	7,002,236	6,680,134	7,754,111	7,390,656
CHELAN	76.1	925,974	704,666	81.9	2,090,965	1,712,499	3,016,939	2,417,165
COWLITZ	90.2	234,020	211,086	91.8	4,238,543	3,890,981	4,472,563	4,102,067
DOUGLAS	80.6	200	161	80.1	713,179	571,258	713,379	571,419
FRANKLIN	86.9	3,300	2,868	97.0	2,308,532	2,239,276	2,311,832	2,242,144
GRANT	73.2	166,234	121,684	88.4	2,267,148	2,004,160	2,433,382	2,125,844
GRAYS HARBOR	83.1	187,748	156,020	88.5	3,839,547	3,397,999	4,027,295	3,554,019
ISLAND	82.3	7,610	6,263	95.4	1,546,493	1,475,354	1,554,103	1,481,617
KING	87.8	3,229,310	2,835,334	100.0	2,104,285	2,104,285	5,333,595	4,939,619
KITSAP	84.6	185,700	157,103	92.6	6,818,657	6,314,076	7,004,357	6,471,179
MASON	74.3	53,800	39,974	96.8	2,299,146	2,225,571	2,352,946	2,265,545
SKAGIT	85.6	436,922	374,005	93.9	6,362,428	5,974,319	6,799,350	6,348,324
SNOHOMISH	89.8	2,800	2,514	97.1	777,343	754,800	780,143	757,314
WALLA WALLA	84.6	903,905	764,704	95.0	3,750,138	3,562,631	4,654,043	4,327,335
WHATCOM	76.8	722,370	554,779	84.5	13,210,343	11,162,739	13,932,713	11,717,518
YAKIMA	84.5	972,140	821,460	93.7	11,169,306	10,465,639	12,141,446	11,287,099
TOTAL		8,860,922	7,536,460		71,339,072	65,321,012	80,199,994	72,857,472
NORTHWEST NATURAL GAS CO								
BENTON	94.5			95.4	1,444,778	1,378,318	1,444,778	1,378,318
CLARK	84.7	38,845	32,902	100.0	13,730,460	13,730,460	13,769,305	13,763,362
KLICKITAT	68.7	1,900	1,305	95.1	1,529,015	1,454,093	1,530,915	1,455,398
SKAMANIA	82.6	2,500	2,065	95.0	752,500	714,875	755,000	716,940
TOTAL		43,245	36,272		17,456,753	17,277,746	17,499,998	17,314,018
WASHINGTON NATURAL GAS CO								
BENTON	94.5			95.4	626,879	598,043	626,879	598,043
CHELAN	76.1			81.9	2,005	1,642	2,005	1,642
KING	87.8	15,909,653	13,968,676	100.0	112,737,111	112,737,111	128,646,764	126,705,787
LEWIS	71.3	614,263	437,969	91.8	14,348,281	13,171,722	14,962,544	13,609,691
PIERCE	69.6	2,379,155	1,655,892	95.2	33,167,876	31,575,818	35,547,031	33,231,710
SNOHOMISH	89.8	263,763	236,860	97.1	14,736,973	14,309,602	15,000,736	14,546,462
SPOKANE	74.2			95.4	18,512	17,660	18,512	17,660
THURSTON	68.1	420,281	370,267	94.2	7,575,253	7,135,885	7,995,534	7,506,152
TOTAL		19,587,115	16,669,664		183,212,890	179,547,483	202,800,005	196,217,147
WASHINGTON WATER POWER CO								
ADAMS	95.2	601	572	93.4	601,257	561,575	601,858	562,147
ASOTIN	70.2	1,904	1,337	93.4	1,433,961	1,339,319	1,435,865	1,340,656
FRANKLIN	86.9			97.0	125,142	121,388	125,142	121,388
GRANT	73.2			88.4	240,045	212,200	240,045	212,200
KLICKITAT	68.7	400	275	95.1	361,083	343,390	361,483	343,665
LEWIS	71.3	421,323	300,403	91.8	1,802,765	1,654,937	2,224,088	1,955,340
LINCOLN	83.6	5,738	4,797	93.0	2,474,892	2,301,649	2,480,630	2,306,446
SKAMANIA	82.6	3,500	2,891	95.0	95,974	91,176	99,474	94,067
SPOKANE	74.2	44,946	33,350	95.4	27,926,712	26,642,083	27,971,658	26,675,433
STEVENS	70.5	3,211	2,264	98.3	4,244,680	4,172,521	4,247,891	4,174,785
WHITMAN	77.3	18,307	14,150	93.4	2,193,563	2,048,787	2,211,870	2,062,937
TOTAL		499,930	360,039		41,500,074	39,489,025	42,000,004	39,849,064
GRAND TOTAL		28,991,212	24,602,435		313,508,789	301,635,266	342,500,001	326,237,701

TABLE 32
FREIGHT TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES (COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ACME INTER-CITY FREIGHT LINES			237,039	232,309	237,039	232,309
ALBINA TRANSFER CO. INC.			4,555	4,336	4,555	4,336
B N TRANSPORT INC - TAX DEPT			448,031	445,273	448,031	445,273
BAINBRIDGE AUTO FREIGHT INC			3,399	3,336	3,399	3,336
BEST WAY MOTOR FREIGHT INC	620,400	528,761	103,495	99,964	723,895	628,725
BRETT FREIGHT SERVICE			2,500	2,003	2,500	2,003
CARR & ORMSBY TRANSPORT			1,713	1,631	1,713	1,631
COLUMBIA RIVER TRUCK CO INC			139,854	139,854	139,854	139,854
CONSOLIDATED FREIGHTWAYS CORP OF DELAWARE	6,586,440	5,471,731	582,544	569,433	7,168,984	6,041,164
EAST TEXAS MOTOR FREIGHT LINES INC			48,909	48,657	48,909	48,657
EDMONDS-ALDERWOOD AUTO FREIGHT CO.			22,291	21,645	22,291	21,645
FASTEST WAY MOTOR FREIGHT INC			6,195	5,876	6,195	5,876
FORTUNE CORP., THE, D/B/A MAUST TRANSFER			240,185	240,185	240,185	240,185
GARRETT FREIGHTLINES, INC.	5,971,106	5,095,674	362,930	350,978	6,334,036	5,446,652
GREAT S.W. WHSES INC D/B/A SEATTLE TFR & STG			44,134	42,942	44,134	42,942
HOGLAND TRANSFER CO., INC.			74,483	72,323	74,483	72,323
I M L FREIGHT, INC.			83,650	82,853	83,650	82,853
INLAND TRANSPORTATION CO INC			143,816	142,847	143,816	142,847
JOY MOTOR FREIGHT	154,500	107,532	59,866	57,036	214,366	164,568
LILE INTERNATIONAL COMPANY			320,197	314,073	320,197	314,073
LYNDEN TRANSPORT, INC.	1,719,616	1,449,477	957,524	918,346	2,677,140	2,367,823
MCLEAN TRUCKING CO.			225,133	214,706	225,133	214,706
MOUNTAIN TRUCKING CO., LTD.			2,226	2,119	2,226	2,119
NORTH COUNTIES FREIGHT LINES INC			1,089	1,057	1,089	1,057
NORTHERN FREIGHT LINES	351,271	305,132	30,942	29,055	382,213	334,187
NORTHWEST FILM SERVICE, INC.			2,490	2,490	2,490	2,490
OAK HARBOR FREIGHT LINES, INC.			160,209	158,545	160,209	158,545
OKANOGAN SEATTLE TRANSPORT CO., INC.			1,478	1,398	1,478	1,398
PACIFIC INTERMOUNTAIN EXPRESS CO			105,172	103,653	105,172	103,653
PACIFIC NORTHWEST MOTOR FREIGHT LINES INC			17,358	17,358	17,358	17,358
PENINSULA TRUCK LINES, INC.	414,700	343,900	122,196	118,193	536,896	462,093
POZZI BROS TRANSPORTATION, INC.	468,550	411,387	41,854	41,854	510,404	453,241
PUGET SOUND TRUCK LINES INC	376,490	287,339	1,839,772	1,812,240	2,216,262	2,099,579
RICHLAND TRANSFER & STORAGE CO., INC.			250	243	250	243
S & S AUTO FREIGHT INC			2,442	2,442	2,442	2,442
SILVER EAGLE CO	194,000	174,988	197,990	191,451	391,990	366,439
SILVER WHEEL FREIGHTLINES, INC.			111,827	107,227	111,827	107,227
SOUTHWEST DELIVERY SERVICE CO., INC.			231,650	231,650	231,650	231,650
SPOKANE FORD MOTOR FREIGHT			706	674	706	674
TACOMA MOVING & STORAGE CO	66,373	46,196	9,646	9,183	76,019	55,379
TACOMA-PORT ANGELES AUTO FREIGHT INC			40,415	36,858	40,415	36,858

TABLE 32, Cont.
FREIGHT TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
TACOMA-RAINIER AUTO FREIGHT, INC.			4,373	4,163	4,373	4,163
TIME - D.C. INC.	3,832,800	3,365,198	286,886	286,360	4,119,686	3,651,558
UNION PACIFIC MOTOR FREIGHT CO			885	885	885	885
WALLACE-COLVILLE MOTOR FREIGHT, INC.			125,742	119,958	125,742	119,958
WOODLAND TRUCK LINE, INC.	33,537	30,250	50,046	45,942	83,583	76,192
GRAND TOTAL	20,789,783	17,617,565	7,500,087	7,335,604	28,289,870	24,953,169

TABLE 33
PASSENGER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES (COMMON CARRIER PASSENGER) -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BREMERTON-TACOMA STAGES INC.-D/B/A CASCADE T			14,200	13,446	14,200	13,446
PACIFIC N.W. TRANSP. SERVICE, INC.			25,450	24,574	25,450	24,574
COLUMBIA COACHWAYS			24,900	24,431	24,900	24,431
TRAILWAYS INC			116,800	115,508	116,800	115,508
CRYSTAL MOUNTAIN, INC.			1,000	972	1,000	972
EMPIRE LINES INC	110,000	80,272	151,400	142,726	261,400	222,998
EVERETT AIRPORTER			16,640	16,382	16,640	16,382
EVERGREEN STAGE LINE INC			5,000	5,000	5,000	5,000
EVERGREEN TRAILS INC			158,250	157,866	158,250	157,866
GRAY LINE OF SEATTLE INC., THE			220,400	213,079	220,400	213,079
GREYHOUND LINES INC. - WESTERN DIVISION	9,166,456	7,775,976	1,951,444	1,857,876	11,117,900	9,633,852
INLAND EMPIRE COURIER			3,800	3,625	3,800	3,625
K O C O INC DBA OLIVER TAXI SERVICE			20,100	19,977	20,100	19,977
PACIFIC NATIONAL LINES, INC.			8,500	8,218	8,500	8,218
REPUBLIC-COLVILLE STAGE LINE			2,500	2,492	2,500	2,492
TACOMA SUBURBAN LINES, INC., THE			41,800	39,920	41,800	39,920
NORTHWEST BUS CO. LTD.			2,500	2,319	2,500	2,319
WASHINGTON COAST LINES			40,750	36,307	40,750	36,307
WESTOURS MOTOR COACHES INC.			10,000	9,290	10,000	9,290
GRAND TOTAL	9,276,456	7,856,248	2,815,434	2,694,008	12,091,890	10,550,256

TABLE 34
PIPE LINE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	95.2	4,000	3,808	93.4	748,256	698,872	752,256	702,680
FRANKLIN	86.9	26,277	22,835	97.0	1,431,327	1,388,388	1,457,604	1,411,223
LINCOLN	83.6			93.0	424,890	395,147	424,890	395,147
SPOKANE	74.2	18,044	13,389	95.4	556,477	530,879	574,521	544,268
WALLA WALLA	84.6	7,314	6,188	95.0	513,417	487,746	520,731	493,934
TOTAL		55,635	46,220		3,674,367	3,501,032	3,730,002	3,547,252
NORTHWEST PIPELINE CORP.								
ADAMS	95.2	4,977	4,738	93.4	3,685,286	3,442,056	3,690,263	3,446,794
BENTON	94.5	4,693,855	4,435,694	95.4	54,231,513	51,736,860	58,925,368	56,172,554
CHELAN	76.1	32,852	25,000	81.9	320,905	262,821	353,757	287,821
CLARK	84.7	1,420,080	1,202,807	100.0	8,124,152	8,124,152	9,544,232	9,326,959
COWLITZ	90.2	191,584	172,808	91.8	5,991,102	5,499,831	6,182,686	5,672,639
FRANKLIN	86.9	238,656	207,392	97.0	2,703,431	2,622,328	2,942,087	2,829,720
GRANT	73.2	13,299	9,735	88.4	374,299	330,880	387,598	340,615
GRAYS HARBOR	83.1	6,739	5,600	88.5	75,895	67,167	82,634	72,767
KING	87.8	484,739	425,601	100.0	7,310,926	7,310,926	7,795,665	7,736,527
KITTITAS	91.8	11,627	10,674	94.6	857,137	810,852	868,764	821,526
KLICKITAT	68.7	173,263	119,031	95.1	8,520,244	8,102,753	8,693,507	8,221,784
LEWIS	71.3	955,474	681,254	91.8	18,641,245	17,112,663	19,596,719	17,793,917
LINCOLN	83.6	700	585	93.0	1,087,638	1,011,504	1,088,338	1,012,089
MASON	74.3	20,713	15,390	96.8	182,180	176,350	202,893	191,740
PIERCE	69.6	635,919	442,599	95.2	6,661,273	6,341,531	7,297,192	6,784,130
SKAGIT	85.6	705,894	604,246	93.9	8,376,318	7,865,363	9,082,212	8,469,609
SKAMANIA	82.6	17,726	14,642	95.0	2,937,245	2,790,382	2,954,971	2,805,024
SNOHOMISH	89.8	1,075,182	965,511	97.1	11,815,957	11,473,293	12,891,139	12,438,804
SPOKANE	74.2	233,946	173,589	95.4	2,942,408	2,807,058	3,176,354	2,980,647
THURSTON	88.1	16,275	14,338	94.2	2,541,708	2,394,287	2,557,983	2,408,625
WALLA WALLA	84.6	34,589	29,262	95.0	48,050	45,648	82,639	74,910
WHATCOM	76.8	1,188,332	912,640	84.5	13,728,319	11,600,429	14,916,651	12,513,069
WHITMAN	77.3	18,949	14,647	93.4	2,349,711	2,194,628	2,368,660	2,209,275
YAKIMA	84.5	77,213	65,246	93.7	2,240,476	2,099,326	2,317,689	2,164,572
TOTAL		12,252,583	10,553,029		165,747,418	156,223,088	178,000,001	166,776,117
OLYMPIC PIPE LINE CO % MOBIL OIL								
CLARK	84.7	444,333	376,350	100.0	1,862,789	1,862,789	2,307,122	2,239,139
COWLITZ	90.2	907,527	818,680	91.8	3,954,990	3,630,681	4,862,617	4,449,361
KING	87.8	6,487,874	5,696,354	100.0	10,036,773	10,036,773	16,524,647	15,733,127
LEWIS	71.3	3,600	2,567	91.8	2,807,198	2,577,008	2,810,798	2,579,575
PIERCE	69.6	349,322	243,128	95.2	2,963,229	2,820,993	3,312,551	3,064,121
SKAGIT	85.6	2,713,832	2,323,041	93.9	5,823,218	5,468,001	8,537,050	7,791,042
SNOHOMISH	89.8	96,450	86,613	97.1	10,374,387	10,073,532	10,470,837	10,160,145
THURSTON	88.1	517,040	455,513	94.2	2,452,052	2,309,830	2,969,092	2,765,343
WHATCOM	76.8	1,282,946	985,303	84.5	3,422,343	2,891,879	4,705,289	3,877,182
TOTAL		12,803,024	10,987,549		43,696,979	41,671,486	56,500,003	52,659,035
PACIFIC GAS TRANSMISSION CO								
COLUMBIA	67.1	26,890	18,043	90.7	537,680	487,676	564,570	505,719
SPOKANE	74.2	2,031,095	1,507,072	95.4	10,453,003	9,972,166	12,484,098	11,479,238
WALLA WALLA	84.6	1,590,475	1,345,542	95.0	6,865,720	6,522,434	8,456,195	7,867,976
WHITMAN	77.3	50,436	38,987	93.4	9,444,702	8,821,352	9,495,138	8,860,339
TOTAL		3,698,896	2,909,644		27,301,105	25,803,628	31,000,001	28,713,272
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	85.6	474,869	406,487	93.9	68,559	64,378	543,428	470,865
WHATCOM	76.8	1,984,865	1,524,376	84.5	171,709	145,096	2,156,574	1,669,472
TOTAL		2,459,734	1,930,863		240,268	209,474	2,700,002	2,140,337
YELLOWSTONE PIPE LINE CO. % CONOCO INC.								
ADAMS	95.2			93.4	32,128	30,008	32,128	30,008
GRANT	73.2	187,561	137,295	88.4	442,860	391,489	630,421	528,784
LINCOLN	83.6			93.0	766,417	712,767	766,417	712,767
SPOKANE	74.2	448,834	333,035	95.4	1,622,200	1,547,577	2,071,034	1,880,612
TOTAL		636,395	470,330		2,863,605	2,681,841	3,500,000	3,152,171
GRAND TOTAL		31,906,267	26,897,635		243,523,742	230,090,549	275,430,009	256,988,184

TABLE 35
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADM TRANSPORTATION CO.			1,792,000	1,669,773	1,792,000	1,669,773
AGRI INDUSTRIES LEASING CO.			212,000	199,644	212,000	199,644
AIRCO, INC.			162,000	151,682	162,000	151,682
ALBERTA GAS CHEMICALS INC			3,600	3,451	3,600	3,451
ALASKA HYDRO TRAIN, INC.			364,000	345,563	364,000	345,563
ALLIED CHEMICAL CORP			108,900	105,150	108,900	105,150
ALLIS CHALMERS CORP.			1,600	1,526	1,600	1,526
AMERICAN BRIDGE X U. S. STEEL			250	230	250	230
AMERICAN COLLOID CO			38,000	35,969	38,000	35,969
AMERICAN PRESIDENT LINES-ITEL			9,500	8,823	9,500	8,823
RAIL BOX COMPANY			9,100,000	8,513,532	9,100,000	8,513,532
AMOCO CHEMICALS CORP			76,500	72,683	76,500	72,683
AMOCO OIL CO			102,100	94,319	102,100	94,319
AMTRAK NATL RR PASS CORP			5,292,600	5,020,502	5,292,600	5,020,502
ANDERSON, L.F.			7,100	6,773	7,100	6,773
APEX TANK CAR LINE			500	500	500	500
ANDREWS PETROLEUM SVS., INC.			20,000	19,180	20,000	19,180
ARCO POLYMERS, INC			67,200	63,291	67,200	63,291
ARRENDADORA DECARROS DEFERROCARRIL DEL ATLAN			5,100	4,804	5,100	4,804
ASARCO INCORPORATED			321,700	313,871	321,700	313,871
AURORA COOPERATIVE ELEVATOR CO.			236,000	225,382	236,000	225,382
BABCOCK & WILCOX CO			54,300	51,039	54,300	51,039
BANKERS TANK CAR MANAGEMENT, INC.			250	236	250	236
BANKERS TRUST-TRUSTEE & CONNECTICUT BNK/TRUS			15,100	13,862	15,100	13,862
BAY ZINC CO. DIV OF BAY CHEM CO., INC.			2,500	2,280	2,500	2,280
BENNETT LUMBER PRODUCTS, INC.			273,300	261,290	273,300	261,290
BIG THREE INDUSTRIES, INC.			36,300	34,614	36,300	34,614
BOEING CO. THE			230,000	214,924	230,000	214,924
BRAE CORPORATION			350,100	338,955	350,100	338,955
CALIFORNIA CONTEMPORARY INC			30,100	28,023	30,100	28,023
CALIFORNIA RAILCAR CORP.			20,600	20,600	20,600	20,600
CALRAIL COMPANY			250	250	250	250
CGTX			1,440,300	1,353,774	1,440,300	1,353,774
CANADIAN HIDROGAS RESOURCES LTD			202,500	192,773	202,500	192,773
CELTRAN INC			4,200	4,010	4,200	4,010
CERTAINTEED CORP.			31,800	30,210	31,800	30,210
CHAPARRAL ENERGY, INC.			17,600	16,878	17,600	16,878
CHARTRANDS TANK CAR SERVICE INC			4,400	4,198	4,400	4,198
CHEMPLEX COMPANY			85,800	80,923	85,800	80,923
CHEVRON U. S. A., INC.			21,000	20,102	21,000	20,102
CHICAGO FREIGHT CAR LEASING			558,900	513,927	558,900	513,927

TABLE 35, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CITIES SERVICE CO			66,700	62,739	66,700	62,739
COMINCO AMERICAN INC.			12,600	10,647	12,600	10,647
COMMODITY TRADERS INC.			1,600	1,507	1,600	1,507
COMMONWEALTH PLAN INC., THE			2,000	1,884	2,000	1,884
CONOCO, INC.			99,700	96,433	99,700	96,433
COOPERATIVE PRODUCERS, INC.			350,000	332,536	350,000	332,536
CRYSTAL CAR LINE			260,300	247,106	260,300	247,106
DELTA TANK LINE CO.			5,800	5,622	5,800	5,622
DEPENDABLE PROPERTIES, INC. (ARDEN PLAZA)			96,200	91,904	96,200	91,904
DIAMOND SHAMROCK CORP			141,900	134,302	141,900	134,302
DOW CHEMICAL CO. THE			365,100	348,142	365,100	348,142
DRESSER LEASING CORP.			4,400	4,145	4,400	4,145
EDWIN COOPER, INC.			3,000	2,862	3,000	2,862
E I DU PONT DE NEMOURS & CO			183,300	174,121	183,300	174,121
EMPIREGAS EQUIPMENT CORP.			46,000	42,848	46,000	42,848
EQUIPMENT ENTERPRISE INC			7,800	7,364	7,800	7,364
ESSEL CORPORATION			6,500	6,123	6,500	6,123
ESSEN CORP.			13,000	12,767	13,000	12,767
ESTECH GENERAL CHEM. CORP.			1,500	1,431	1,500	1,431
ETHYL CORP			109,400	102,961	109,400	102,961
ETHYL CORP. OF CANADA LTD.			250	228	250	228
EVANS RAILCAR LEASING CO.			4,076,000	3,898,354	4,076,000	3,898,354
EVERGREEN FREIGHT CAR CORP			250	230	250	230
EXXON CORP.			451,900	427,681	451,900	427,681
FAR PORT COOPERATIVE, INC.			622,200	590,776	622,200	590,776
FMC CORP.-INDUSTRIAL & CHEMICAL GROUP			354,100	330,220	354,100	330,220
FMC OF CANADA, LTD.			33,700	31,998	33,700	31,998
FARMER'S COOP. GRAIN & SUPPLY			105,300	99,981	105,300	99,981
FARMER'S ELEVATOR CO.			91,500	86,878	91,500	86,878
FAR-MAR-CO., INC.			92,000	87,113	92,000	87,113
FARMERS UNION CENTRAL EXCHANGE INC			6,200	5,833	6,200	5,833
FARMLAND INDUSTRIES, INC.			1,722,100	1,621,317	1,722,100	1,621,317
GRAIN TERMINAL ASSOC. % ITEL RAIL DIV.			1,724,700	1,618,807	1,724,700	1,618,807
FLAMMER, J.W. CO. INC.			30,900	29,104	30,900	29,104
FRUIT GROWERS EXPRESS CO			427,900	402,772	427,900	402,772
GARVEY ELEVATORS, INC.			10,200	10,200	10,200	10,200
GAS SUPPLY, INC.			12,900	12,255	12,900	12,255
GENERAL AMERICAN TRANSPORTATION CORP			1,804,100	1,722,700	1,804,100	1,722,700
GENERAL ELECTRIC CO.			39,600	37,778	39,600	37,778
GEORGIA PACIFIC CORP-BELLINGHAM			1,900,000	1,767,561	1,900,000	1,767,561
GEORGIA-PACIFIC CORP. (SOUTHERN)			938,800	871,653	938,800	871,653

TABLE 35, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GEORGIA-PACIFIC CORP. (PORTLAND DIV.)			3,500	3,340	3,500	3,340
GEORGIA-PACIFIC CORP-PLAQUEMINE DIV			7,700	7,369	7,700	7,369
GETTY REFINING AND MARKETING CO.			5,300	4,899	5,300	4,899
GLNX CORPORATION			1,017,000	965,639	1,017,000	965,639
GORHAM'S INC.			2,300	2,192	2,300	2,192
JOHN H GRACE CO.			1,400	1,168	1,400	1,168
GROWTH NONSTOCK COOP., INC.			877,300	832,991	877,300	832,991
GULF COAST GRAIN, INC.			1,109,800	1,053,750	1,109,800	1,053,750
GULF OIL CO (WESTERN TAX REGION)			84,100	79,579	84,100	79,579
WALTER HAFFNER CO.			1,700	1,601	1,700	1,601
HALLIBURTON COMPANY			900	797	900	797
HARNISCHFEGER CORP.			2,400	2,189	2,400	2,189
HEAD-ON COLLISION LINE INC			8,500	7,939	8,500	7,939
HERCULES INC			69,500	67,061	69,500	67,061
HOOKER CHEMICAL & PLASTIC CORP.			2,794,600	2,617,442	2,794,600	2,617,442
HYTRANS INC			6,300	5,996	6,300	5,996
ICI AMERICAS INC.			2,200	2,160	2,200	2,160
INDIANA FARM BUREAU-ITEL			1,800	1,726	1,800	1,726
INTERNATIONAL MINERALS & CHEMICAL CORP			275,200	263,239	275,200	263,239
INTERAIL, INC.			321,800	305,548	321,800	305,548
IOWA SOUTHERN UTILITIES & UNITRAIN SVS.			185,800	176,416	185,800	176,416
ITEL CORP, RAIL DIVISION			976,700	923,781	976,700	923,781
JIMBETCO, INC. % TANK CAR SERVICES, INC.			21,700	20,663	21,700	20,663
JONES CHEMICAL INC.			21,400	20,955	21,400	20,955
KAISER CEMENT CORP.			6,200	5,902	6,200	5,902
KENNECOTT MINERALS CO., % KENNECOTT CORP.			800	760	800	760
KERR-MCGEE CHEMICAL CORP			21,000	19,847	21,000	19,847
KOPPERS CO INC			48,500	46,328	48,500	46,328
KRDX DIV. OF DENVER RECYCLING CO.			25,200	23,738	25,200	23,738
LEWIS GRAIN CO			120,900	114,426	120,900	114,426
LAMCO INC.			88,800	84,530	88,800	84,530
LINCOLN GRAIN INC			1,337,800	1,266,808	1,337,800	1,266,808
LIQUID AIR INC			98,200	92,768	98,200	92,768
LUC LEASING INC.			147,700	142,143	147,700	142,143
MALLARD TRANSP CO			15,200	14,312	15,200	14,312
MANCHESTER GAS CO.			6,600	6,283	6,600	6,283
MANUFACTURERS LEASING CORP			11,100	10,491	11,100	10,491
M H C INC. % CONAGRA			2,057,300	1,953,397	2,057,300	1,953,397
MBF, INDUSTRIES INC.			26,500	24,905	26,500	24,905
MERCHANTS DESPATCH TRANSPORTATION CORP			9,300	8,593	9,300	8,593
MERCHANTS INVESTMENT CO.			500	471	500	471

TABLE 35, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
MID-AM. EQUIPMENT INC.			250	238	250	238
MIDWEST BOTTLE GAS-TANK CAR			4,000	3,812	4,000	3,812
MIDWEST SOLVENT CO., INC.			1,300	1,300	1,300	1,300
MIDWEST BY-PRODUCTS CO.			1,200	1,145	1,200	1,145
ROBERT F MILLER			9,300	8,898	9,300	8,898
MOBIL OIL CORP			309,500	295,478	309,500	295,478
MONSANTO CO			479,800	449,044	479,800	449,044
MORRISON GRAIN CO. INC.			800	756	800	756
MORRISON-QUIRK GRAIN CORP			181,000	168,780	181,000	168,780
NIPAK, INC. % L. S. ENERGY CO.			250	250	250	250
NORTH AMERICAN CAR CORP			16,300,000	15,334,025	16,300,000	15,334,025
OKEX, INC.			500	456	500	456
PACIFIC FRUIT EXPRESS CO			51,800	48,551	51,800	48,551
PACIFIC STATES RAILCAR CO.			4,200	3,760	4,200	3,760
PARGAS, INC.			68,900	65,693	68,900	65,693
PENNWALT CARRIERS CORP			656,100	614,577	656,100	614,577
PETROLANE GAS SERVICE INC.			142,500	133,013	142,500	133,013
PORTLAND GENERAL ELECTRIC CO.			922,300	875,719	922,300	875,719
PHILLIPS PETROLEUM CO			188,200	177,812	188,200	177,812
PILLSBURY CO.-ITEL			594,300	556,966	594,300	556,966
PMA TRANSPORTATION CORP			129,100	122,008	129,100	122,008
PPG INDUSTRIES, INC.			807,600	758,498	807,600	758,498
PROCOR U S			332,800	313,272	332,800	313,272
PRO FLAME, INC.			3,800	3,596	3,800	3,596
PLM INC			1,613,800	1,516,608	1,613,800	1,516,608
PUBLICKER INDUSTRIES, INC.			250	250	250	250
PUGET SOUND POWER & LIGHT CO.			4,200	4,078	4,200	4,078
PUGET SOUND RAILWAY HISTORICAL ASSN.			2,200	2,034	2,200	2,034
PULLMAN LEASING COMPANY			4,680,000	4,396,626	4,680,000	4,396,626
QUAKER STATE OIL REFINING CORP.			7,600	7,174	7,600	7,174
RAILROAD CAR MANAGEMENT CO., INC.			182,900	173,663	182,900	173,663
RAILSERV MANAGEMENT CORP.			223,500	212,212	223,500	212,212
RELCO NEVADA CORP			87,400	82,985	87,400	82,985
REX LEASING, INC.			1,547,100	1,505,787	1,547,100	1,505,787
REMX CORP.			155,200	146,666	155,200	146,666
REX RAILWAYS INC.			45,900	44,675	45,900	44,675
REYNOLDS METALS CO.			1,100	1,100	1,100	1,100
RICHMOND LEASING CO.			846,200	791,755	846,200	791,755
RICHMOND RAIL EQUIP. LEASING CO.			4,600	4,411	4,600	4,411
RUDDY TANK CAR CO.			800	730	800	730
SAUVAGE GAS CO-% ZIP TRANSP			62,300	59,307	62,300	59,307

TABLE 35, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SCANDINAVIAN OIL CO., INC. % EGANS TRANSP.,			1,800	1,714	1,800	1,714
SCOULAR BISHOP GRAIN CO.			1,573,000	1,471,392	1,573,000	1,471,392
SHELL OIL CO			2,166,600	2,028,938	2,166,600	2,028,938
SHINTECH INC			110,100	102,859	110,100	102,859
SHIPPERS' CAR LINE DIVISION - ACF INDUSTRIES			4,600,000	4,366,313	4,600,000	4,366,313
WM G. SIMON, TANK CAR MGMNT.			3,400	3,155	3,400	3,155
SOLTEX POLYMER CORP.			6,900	6,604	6,900	6,604
SOUTH SOO GRAIN CO.			188,400	177,725	188,400	177,725
STAUFFER CHEMICAL CO			102,900	96,622	102,900	96,622
SUBURBAN FUEL TANK CAR CO. % CONTINENTAL TAN			3,600	3,373	3,600	3,373
SUN OIL CO. OF PENNSYLVANIA			27,000	25,283	27,000	25,283
TANK CAR SERVICES CO., INC.			169,000	159,622	169,000	159,622
TANAK TRANSPORTATION CO.			9,400	8,975	9,400	8,975
TENNESSEE EASTMAN CO.			20,400	20,400	20,400	20,400
TERMINAL GRAIN CORP.			531,400	496,200	531,400	496,200
TEXASGULF INC			233,000	218,228	233,000	218,228
TOSCO CORPORATION			1,100	1,051	1,100	1,051
TRAILER TRAIN CO			24,800,000	23,189,772	24,800,000	23,189,772
TRANSITANK CAR LEASING CORP.			250	236	250	236
TRINITY INDUSTRIES LEASING CO.			1,133,900	1,059,579	1,133,900	1,059,579
TRANSPORTATION CORP OF AMERICA			2,314,500	2,164,270	2,314,500	2,164,270
UNC PLATEAU MINING CO.			66,800	62,863	66,800	62,863
TRINITY RAILCAR LEASING CORP.			454,100	442,615	454,100	442,615
UNION CARBIDE CORP. % PROP. & SALES TAX DEPT			36,000	34,283	36,000	34,283
UNION OIL OF CALIF.-CHEMICALS DIV.			11,500	11,167	11,500	11,167
UNION PACIFIC FRUIT EXPRESS CO			8,000	7,557	8,000	7,557
UNION TANK CAR CO			3,735,200	3,594,958	3,735,200	3,594,958
UNITED EQUIPMENT LEASING ASSOCIATES			1,635,200	1,532,608	1,635,200	1,532,608
UNITED GRAIN CORP			185,500	182,013	185,500	182,013
U S INDUSTRIAL CHEM CO-DIV NAT'L DIST & CHEM			21,100	20,050	21,100	20,050
UNITED STATES LEASING INTERNATIONAL INC.			90,300	83,452	90,300	83,452
UNIVERSAL LPGX CO.			1,500	1,463	1,500	1,463
UNITED STATES RAIL SERVICES, INC.			1,642,900	1,561,825	1,642,900	1,561,825
VANGAS, INC.			2,200	2,094	2,200	2,094
UPPER MERION & PLYMOUTH LEASING, CO.			39,000	36,128	39,000	36,128
VULCAN MATERIALS CO.-CHEM. DIV.			2,000	2,000	2,000	2,000
VELSICOL CHEMICAL CORP.			25,900	24,945	25,900	24,945
WARREN CAR CO.			5,500	5,190	5,500	5,190
VIRGINIA CHEMICALS INC.			74,500	71,751	74,500	71,751
VAL-U-HI SUPPLY CO.			13,400	12,757	13,400	12,757
WESTERN RAIL LEASING CORP.			3,500	3,341	3,500	3,341

TABLE 35, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WESTERN REFRIGERATOR LINE CO. TERMINAL			300	265	300	265
WEYERHAEUSER CO			703,600	670,745	703,600	670,745
XTRA, INC. % XLCO INC.			2,539,000	2,377,021	2,539,000	2,377,021
WILSON PROPANE WHOLESALE CO.			13,000	12,271	13,000	12,271
WILSON CAR LINES-DIV. J & L INDUSTRIES			11,000	10,503	11,000	10,503
ZIOL TANK CO.			800	763	800	763
ZIP TRANSPORTATION CO. INC.			33,500	30,216	33,500	30,216
GRAND TOTAL			129,348,350	121,849,404	129,348,350	121,849,404

TABLE 36
RAILROAD COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN, INC.								
ADAMS	95.2	6,610,081	6,292,794	93.4	3,299,477	3,081,711	9,909,558	9,374,505
BENTON	94.5	6,402,971	6,050,809	95.4	2,894,938	2,761,771	9,297,909	8,812,580
CHELAN	76.1	5,432,997	4,134,510	81.9	2,734,931	2,239,907	8,167,928	6,374,417
CLARK	84.7	4,026,442	3,410,396	100.0	1,652,932	1,652,932	5,679,374	5,063,328
COLUMBIA	67.1	141,145	94,710	90.7	95,478	86,597	236,623	181,307
COWLITZ	90.2	4,430,083	3,995,936	91.8	1,692,577	1,553,784	6,122,660	5,549,720
DOUGLAS	80.6	1,748,622	1,409,390	80.1	778,363	623,470	2,526,985	2,032,860
FERRY	83.2	772,755	642,931	100.0	292,065	292,065	1,064,820	934,996
FRANKLIN	86.9	7,927,985	6,889,417	97.0	3,972,365	3,853,194	11,900,350	10,742,611
GRANT	73.2	5,263,693	3,853,024	88.4	2,573,531	2,275,000	7,837,224	6,128,024
GRAYS HARBOR	83.1	1,560,202	1,296,528	88.5	747,105	661,191	2,307,307	1,957,719
KING	87.8	14,002,609	12,294,287	100.0	5,877,972	5,877,972	19,880,581	18,172,259
KITSAP	84.6			92.6	145,595	134,820	145,595	134,820
KITTITAS	91.8	3,356,844	3,081,583	94.6	1,422,773	1,345,943	4,779,617	4,427,526
KLICKITAT	68.7	7,144,112	4,908,004	95.1	3,283,937	3,123,024	10,428,049	8,031,028
LEWIS	71.3	3,697,165	2,636,078	91.8	1,413,426	1,297,523	5,110,591	3,933,601
LINCOLN	83.6	6,997,582	5,849,977	93.0	3,366,215	3,130,579	10,363,797	8,980,556
MASON	74.3	265,857	197,532	96.8	285,977	276,825	551,834	474,357
OKANOGAN	75.7	1,907,330	1,443,848	89.7	956,020	857,548	2,863,350	2,301,396
PACIFIC	70.8	521,914	369,515	94.0	261,601	245,906	783,515	615,421
PEND OREILLE	68.2	407,001	277,573	90.7	204,004	185,031	611,005	462,604
PIERCE	69.6	5,907,924	4,111,918	95.2	2,260,161	2,151,675	8,168,085	6,263,593
SKAGIT	85.6	2,544,584	2,178,163	93.9	948,897	891,014	3,493,481	3,069,177
SKAMANIA	82.6	2,772,894	2,290,410	95.0	1,258,716	1,195,780	4,031,610	3,486,190
SNOHOMISH	89.8	7,146,622	6,417,667	97.1	3,272,085	3,177,196	10,418,707	9,594,863
SPOKANE	74.2	10,880,742	8,073,509	95.4	5,362,142	5,115,485	16,242,884	13,188,994
STEVENS	70.5	2,024,564	1,427,318	98.3	938,215	922,265	2,962,779	2,349,583
THURSTON	88.1	3,390,644	2,987,154	94.2	1,305,165	1,229,466	4,695,809	4,216,620
WALLA WALLA	84.6	1,994,143	1,687,044	95.0	1,502,728	1,427,593	3,496,871	3,114,637
WHATCOM	76.8	2,958,351	2,272,014	84.5	1,149,833	971,612	4,108,184	3,243,626
WHITMAN	77.3	2,194,007	1,695,970	93.4	1,693,507	1,581,736	3,887,514	3,277,706
YAKIMA	84.5	4,228,493	3,573,075	93.7	1,796,879	1,683,677	6,025,372	5,256,752
TOTAL		128,660,358	105,843,084		59,439,610	55,904,292	188,099,968	161,747,376
CAMAS PRAIRIE RAILROAD								
WHITMAN	77.3			93.4	108,000	100,872	108,000	100,872
CHEHALIS WESTERN RAILROAD CO.								
LEWIS	71.3	1,190,414	848,765	91.8	206,012	189,119	1,396,426	1,037,884
PIERCE	69.6	2,851,264	1,984,479	95.2	517,557	492,714	3,368,821	2,477,193
THURSTON	88.1	973,322	857,496	94.2	161,434	152,071	1,134,756	1,009,567
TOTAL		5,015,000	3,690,740		885,003	833,904	5,900,003	4,524,644
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO								
ADAMS	95.2	1,273,813	1,212,671	93.4	225,080	210,223	1,498,893	1,422,894
CLALLAM	79.8	106,671	85,124	91.2	14,778	13,478	121,449	98,602
COWLITZ	90.2	20,960	18,906	91.8	3,635	3,337	24,595	22,243
GRANT	73.2	642,425	470,254	88.4	111,661	98,707	754,086	568,961
JEFFERSON	88.1	85,719	75,519	99.3	12,238	12,154	97,957	87,673
KING	87.8	30,206	26,521	100.0	6,763	6,763	36,969	33,284
KITTITAS	91.8	1,339,933	1,230,058	94.6	241,540	228,497	1,581,473	1,458,555
SPOKANE	74.2	114,891	85,248	95.4	20,874	19,914	135,765	105,162
WHATCOM	76.8	91,644	70,384	84.5	13,960	11,797	105,604	82,181
WHITMAN	77.3	1,053,744	814,546	93.4	189,469	176,963	1,243,213	991,509
TOTAL		4,760,006	4,089,231		839,998	781,833	5,600,004	4,871,064
SEATTLE & NORTH COAST RAILROAD CO.								
CLALLAM	79.8			91.2	3,733,333	3,404,797	3,733,333	3,404,797
JEFFERSON	88.1			99.3	3,733,333	3,707,197	3,733,333	3,707,197
KING	87.8			100.0	3,733,334	3,733,334	3,733,334	3,733,334
TOTAL					11,200,000	10,845,328	11,200,000	10,845,328
SPOKANE INTERNATIONAL RAILROAD CO								
SPOKANE	74.2	4,347,501	3,225,846	95.4	352,501	336,286	4,700,002	3,562,132

TABLE 36, Cont.
RAILROAD COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNION PACIFIC RAILROAD CO								
ADAMS	95.2	2,654,745	2,527,315	93.4	2,464,941	2,302,256	5,119,686	4,829,571
BENTON	94.5	1,513,928	1,430,663	95.4	1,536,231	1,465,566	3,050,159	2,896,229
CLARK	84.7	28,095	23,797	100.0	1,920,345	1,920,345	1,948,440	1,944,142
COLUMBIA	67.1	813,288	545,716	90.7	823,547	746,956	1,636,835	1,292,672
COWLITZ	90.2	39,932	36,020	91.8	4,499,394	4,130,445	4,539,326	4,166,465
FRANKLIN	86.9	854,436	742,506	97.0	745,940	723,562	1,600,376	1,466,068
GARFIELD	93.2	320,559	298,761	83.4	259,058	216,054	579,617	514,815
GRAYS HARBOR	83.1	1,050,974	873,359	88.5	1,096,438	970,348	2,147,412	1,843,707
KING	87.8	2,839,577	2,493,150	100.0	3,689,433	3,689,433	6,529,010	6,182,583
KLICKITAT	68.7	17,324	11,902	95.1	45,223	43,007	62,547	54,909
LEWIS	71.3	160,182	114,210	91.8	3,550,867	3,259,697	3,711,049	3,373,907
LINCOLN	83.6	428,258	358,024	93.0	404,320	376,018	832,578	734,042
PIERCE	69.6	1,086,123	755,942	95.2	4,332,948	4,124,967	5,419,071	4,880,909
SKAMANIA	82.6	12,601	10,408	95.0	22,757	21,619	35,358	32,027
SPOKANE	74.2	3,448,080	2,558,477	95.4	3,668,867	3,500,101	7,116,947	6,058,578
THURSTON	88.1	389,693	343,320	94.2	3,022,198	2,846,912	3,411,891	3,190,232
WALLA WALLA	84.6	5,828,505	4,930,916	95.0	5,514,288	5,238,575	11,342,793	10,169,491
WHITMAN	77.3	8,236,973	6,367,179	93.4	7,743,399	7,232,340	15,980,372	13,599,519
YAKIMA	84.5	1,476,726	1,247,835	93.7	1,459,807	1,367,839	2,936,533	2,615,674
TOTAL		31,199,999	25,669,500		46,800,001	44,176,040	78,000,000	69,845,540
WASHINGTON, IDAHO & MONTANA RAILWAY CO								
WHITMAN	77.3	53,500	41,356	93.4			53,500	41,356
GRAND TOTAL		174,036,364	142,559,757		119,625,113	112,978,555	293,661,477	255,538,312

TABLE 37
TELEGRAPH COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WESTERN UNION TELEGRAPH CO								
ADAMS	95.2			93.4	14,564	13,603	14,564	13,603
ASOTIN	70.2			93.4	1,577	1,473	1,577	1,473
BENTON	94.5	2,200	2,079	95.4	100,987	96,342	103,187	98,421
CHELAN	76.1			81.9	73,996	60,602	73,996	60,602
CLALLAM	79.8			91.2	23,672	21,589	23,672	21,589
CLARK	84.7	6,000	5,082	100.0	112,670	112,670	118,670	117,752
COWLITZ	90.2			91.8	54,431	49,967	54,431	49,967
DOUGLAS	80.6	3,000	2,418	80.1	243	195	3,243	2,613
FERRY	83.2			100.0	913	913	913	913
FRANKLIN	86.9	4,200	3,650	97.0	143,700	139,389	147,900	143,039
GARFIELD	93.2			83.4	582	485	582	485
GRANT	73.2	5,000	3,660	88.4	22,492	19,882	27,492	23,542
GRAYS HARBOR	83.1			88.5	39,708	35,141	39,708	35,141
ISLAND	82.3			95.4	28,004	26,716	28,004	26,716
JEFFERSON	88.1			99.3	4,809	4,775	4,809	4,775
KING	87.8	648,919	569,751	100.0	5,514,347	5,514,347	6,163,266	6,084,098
KITSAP	84.6			92.6	77,882	72,119	77,882	72,119
KITTITAS	91.8			94.6	8,332	7,882	8,332	7,882
KLICKITAT	68.7	2,000	1,374	95.1	619	589	2,619	1,963
LEWIS	71.3			91.8	14,894	13,673	14,894	13,673
LINCOLN	83.6			93.0	203	189	203	189
MASON	74.3			96.8	16,595	16,064	16,595	16,064
OKANOGAN	75.7	4,100	3,104	89.7	3,849	3,452	7,949	6,556
PACIFIC	70.8			94.0	3,000	2,820	3,000	2,820
PEND OREILLE	68.2			90.7	1,900	1,723	1,900	1,723
PIERCE	69.6	27,450	19,105	95.2	523,260	498,145	550,710	517,250
SKAGIT	85.6			93.9	44,466	41,755	44,466	41,755
SKAMANIA	82.6			95.0	524	498	524	498
SNOHOMISH	89.8			97.1	214,762	208,535	214,762	208,535
SPOKANE	74.2	39,000	28,938	95.4	686,671	655,085	725,671	684,023
STEVENS	70.5			98.3	8,407	8,264	8,407	8,264
THURSTON	88.1			94.2	72,281	68,089	72,281	68,089
WALLA WALLA	84.6			95.0	52,587	49,958	52,587	49,958
WHATCOM	76.8			84.5	96,507	81,549	96,507	81,549
WHITMAN	77.3			93.4	10,109	9,442	10,109	9,442
YAKIMA	84.5			93.7	134,593	126,113	134,593	126,113
TOTAL		741,869	639,161		8,108,136	7,964,033	8,850,005	8,603,194
GRAND TOTAL		741,869	639,161		8,108,136	7,964,033	8,850,005	8,603,194

TABLE 38
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
AMERICAN TELEPHONE & TELEGRAPH CO								
ADAMS	95.2			93.4	243,194	227,143	243,194	227,143
CLALLAM	79.8	1,367,435	1,091,213	91.2	1,867,166	1,702,855	3,234,601	2,794,068
GRANT	73.2			88.4	276,180	244,143	276,180	244,143
KING	87.8	645,363	566,629	100.0	16,398,129	16,398,129	17,043,492	16,964,758
KITTITAS	91.8			94.6	1,154,794	1,092,435	1,154,794	1,092,435
KLICKITAT	68.7	430,123	295,495	95.1	499,768	475,279	929,891	770,774
LINCOLN	83.6			93.0	833,494	775,149	833,494	775,149
PIERCE	69.6			95.2	46,051	43,841	46,051	43,841
SKAGIT	85.6			93.9	52,801	49,580	52,801	49,580
SNOHOMISH	89.8			97.1	101,483	98,540	101,483	98,540
SPOKANE	74.2			95.4	1,226,246	1,169,839	1,226,246	1,169,839
WHATCOM	76.8			84.5	70,613	59,668	70,613	59,668
WHITMAN	77.3			93.4	555,090	518,454	555,090	518,454
YAKIMA	84.5			93.7	3,832,069	3,590,649	3,832,069	3,590,649
TOTAL		2,442,921	1,953,337		27,157,078	26,445,704	29,599,999	28,399,041
ASOTIN TELEPHONE CO								
ASOTIN	70.2	88,519	62,140	93.4	1,511,481	1,411,723	1,600,000	1,473,863
COMMUNICATIONS SATELLITE CORP								
OKANOGAN	75.7	2,115,061	1,601,101	89.7	5,284,939	4,740,590	7,400,000	6,341,691
CONTINENTAL TELEPHONE CO. OF THE NW, INC								
FERRY	83.2	47,909	39,861	100.0	1,261,389	1,261,389	1,309,298	1,301,250
GRAYS HARBOR	83.1	381,743	317,228	88.5	1,796,273	1,599,702	2,178,016	1,906,930
KING	87.8			100.0	58,908	58,908	58,908	58,908
KITTITAS	91.8			94.6	23,917	22,625	23,917	22,625
OKANOGAN	75.7	161,430	122,203	89.7	3,105,452	2,785,591	3,266,882	2,907,794
PACIFIC	70.8			94.0	418,561	393,447	418,561	393,447
SKAGIT	85.6	1,778,669	1,522,541	93.9	23,536,750	22,101,003	25,315,419	23,623,544
WHATCOM	76.8	1,807,338	1,388,036	84.5	22,625,476	19,118,523	24,432,814	20,506,559
YAKIMA	84.5	19,912	16,826	92.7	1,176,271	1,102,165	1,196,183	1,118,991
TOTAL		4,197,001	3,406,695		54,002,997	48,433,353	58,199,998	51,840,048
ELLENSBURG TELEPHONE CO								
KITTITAS	91.8	957,338	878,836	94.6	10,197,981	9,647,291	11,155,319	10,526,127
YAKIMA	84.5	269,490	227,719	93.7	3,575,191	3,349,954	3,844,681	3,577,673
TOTAL		1,226,828	1,106,555		13,773,172	12,997,245	15,000,000	14,103,800
GENERAL TELEPHONE CO OF THE NORTHWEST INC								
BENTON	94.5	6,997,291	6,612,441	95.4	67,793,041	64,674,562	74,790,332	71,287,003
CHELAN	76.1	6,513,261	4,956,590	81.9	29,842,322	24,440,863	36,355,583	29,397,453
CLARK	84.7	986,884	835,891	100.0	7,697,515	7,697,515	8,684,399	8,533,406
COWLITZ	90.2	64,221	57,927	91.8	1,784,950	1,638,563	1,849,171	1,696,510
DOUGLAS	80.6	784,764	632,519	80.1	8,654,466	6,932,229	9,439,230	7,564,748
GRANT	73.2	407,935	298,608	88.4	4,618,627	4,082,866	5,026,562	4,381,474
ISLAND	82.3	1,137,389	936,071	95.4	17,053,667	16,269,198	18,191,056	17,205,269
KING	87.8	10,040,863	8,815,877	100.0	96,384,277	96,384,277	106,425,140	105,200,154
OKANOGAN	75.7	127,918	96,834	89.7	1,950,752	1,749,825	2,078,670	1,846,659
PEND OREILLE	68.2	388,791	265,155	90.7	3,753,431	3,404,362	4,142,222	3,669,517
SKAGIT	85.6	900,435	770,773	93.9	13,382,114	12,565,805	14,282,549	13,336,578
SKAMANIA	82.6	109,476	90,427	95.0	589,706	560,221	699,182	650,648
SNOHOMISH	89.8	35,548,365	31,922,434	97.1	230,745,456	224,053,843	266,293,821	255,976,277
SPOKANE	74.2	234,380	173,911	95.4	1,540,715	1,469,841	1,775,095	1,643,752
WHITMAN	77.3	1,478,798	1,143,110	93.4	16,488,189	15,399,972	17,966,987	16,543,082
TOTAL		65,720,771	57,608,568		502,279,228	481,323,962	567,999,999	538,932,530
INLAND TELEPHONE CO								
KITTITAS	91.8			94.6	28,594	27,050	28,594	27,050
WHITMAN	77.3	144,695	111,849	93.4	486,712	454,590	631,407	566,439
TOTAL		144,695	111,849		515,306	481,640	660,001	593,489
ITT WORLD COMMUNICATIONS INC								
SNOHOMISH	89.8			97.1	149,000	144,679	149,000	144,679

TABLE 38, Cont.
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LEWIS RIVER TELEPHONE CO INC								
CLARK	84.7	436,845	370,008	100.0	2,334,915	2,334,915	2,771,760	2,704,923
COWLITZ	90.2	36,434	32,863	91.8	184,308	169,195	220,742	202,058
SKAMANIA	82.6			95.0	7,499	7,124	7,499	7,124
TOTAL		473,279	402,871		2,526,722	2,511,234	3,000,001	2,914,105
PACIFIC NORTHWEST BELL TELEPHONE CO								
ADAMS	95.2	406,267	386,766	93.4	5,592,073	5,222,995	5,998,340	5,609,761
ASOTIN	70.2			93.4	3,588,609	3,351,761	3,588,609	3,351,761
BENTON	94.5	154,639	146,134	95.4	2,318,720	2,212,059	2,473,359	2,358,193
CHELAN	76.1	407,320	309,971	81.9	1,596,857	1,307,826	2,004,177	1,617,797
CLALLAM	79.8	1,628,130	1,299,247	91.2	19,271,553	17,575,655	20,899,683	18,874,902
CLARK	84.7	4,614,361	3,908,364	100.0	82,596,372	82,596,372	87,210,733	86,504,736
COLUMBIA	67.1	130,684	87,689	90.7	1,424,131	1,291,686	1,554,815	1,379,375
COWLITZ	90.2	2,700,932	2,436,241	91.8	28,383,963	26,056,479	31,084,895	28,492,720
DOUGLAS	80.6	119,578	96,379	80.1	1,424,386	1,140,933	1,543,964	1,237,312
FERRY	83.2	24,941	20,751	100.0	325,372	325,372	350,313	346,123
FRANKLIN	86.9	1,041,488	905,053	97.0	13,318,369	12,918,819	14,359,857	13,823,872
GARFIELD	93.2	113,463	105,748	83.4	1,105,646	922,109	1,219,109	1,027,857
GRANT	73.2	1,420,596	1,039,875	88.4	19,500,724	17,238,636	20,921,320	18,278,511
GRAYS HARBOR	83.1	1,586,413	1,318,309	88.5	18,028,600	15,955,310	19,615,013	17,273,619
JEFFERSON	88.1	495,640	436,659	99.3	6,662,788	6,616,148	7,158,428	7,052,807
KING	87.8	129,695,398	113,872,560	100.0	668,824,766	668,824,766	798,520,164	782,697,326
KITSAP	84.6	5,036,689	4,261,039	92.6	48,232,889	44,663,658	53,269,578	48,924,697
KITTITAS	91.8	917,750	842,495	94.6	4,528,979	4,284,414	5,446,729	5,126,909
KLICKITAT	68.7	75,664	51,981	95.1	918,300	873,303	993,964	925,284
LEWIS	71.3	1,085,214	773,757	91.8	16,348,663	15,008,071	17,433,877	15,781,828
LINCOLN	83.6	677,845	566,678	93.0	4,299,515	3,998,549	4,977,360	4,565,227
MASON	74.3	989,384	735,113	96.8	13,793,488	13,352,098	14,782,872	14,087,211
OKANOGAN	75.7	1,332,077	1,008,382	89.7	10,139,167	9,094,835	11,471,244	10,103,217
PACIFIC	70.8	517,832	366,625	94.0	3,483,887	3,274,854	4,001,719	3,641,479
PEND OREILLE	68.2			90.7	331,172	300,374	331,172	300,374
PIERCE	69.6	13,640,062	9,493,483	95.2	163,943,732	156,074,438	177,583,794	165,567,921
SAN JUAN	81.4	80,827	65,793	97.4	256,647	249,974	337,474	315,767
SKAGIT	85.6	114,501	98,012	93.9	1,061,261	996,524	1,175,762	1,094,536
SKAMANIA	82.6	110,699	91,437	95.0	321,173	305,114	431,872	396,551
SNOHOMISH	89.8	471,926	423,790	97.1	2,039,190	1,980,055	2,511,116	2,403,845
SPOKANE	74.2	14,485,981	10,748,599	95.4	142,929,312	136,354,560	157,415,293	147,103,159
STEVENS	70.5	407,789	287,492	98.3	8,215,607	8,075,944	8,623,396	8,363,436
THURSTON	88.1	5,434,100	4,787,444	94.2	60,383,954	56,881,689	65,818,054	61,669,133
WAHKIAKUM	79.5	31,197	24,802	83.8	716,704	600,598	747,901	625,400
WALLA WALLA	84.6	1,510,968	1,278,279	95.0	18,002,548	17,102,422	19,513,516	18,380,701
WHATCOM	76.8	1,249,032	959,257	84.5	26,228,321	22,162,932	27,477,353	23,122,189
WHITMAN	77.3	428,525	331,249	93.4	2,823,758	2,637,391	3,252,283	2,968,640
YAKIMA	84.5	3,667,761	3,099,260	93.7	46,233,112	43,320,428	49,900,873	46,419,688
TOTAL		196,805,673	166,664,713		1,449,194,308	1,405,149,151	1,645,999,981	1,571,813,864
PENINSULA TELEPHONE & TELEGRAPH								
CLALLAM	79.8	833,545	665,169	91.2	4,575,204	4,172,587	5,408,749	4,837,756
GRAYS HARBOR	83.1			88.5	3,107	2,750	3,107	2,750
JEFFERSON	88.1			99.3	388,145	385,428	388,145	385,428
TOTAL		833,545	665,169		4,966,456	4,560,765	5,800,001	5,225,934
PIONEER TELEPHONE CO								
ADAMS	95.2			93.4	1,503	1,404	1,503	1,404
WHITMAN	77.3	80,243	62,027	93.4	878,254	820,291	958,497	882,318
TOTAL		80,243	62,027		879,757	821,695	960,000	883,722
PRESCOTT TELEPHONE & TELEGRAPH CO								
COLUMBIA	67.1			90.7	4,027	3,652	4,027	3,652
KITTITAS	91.8	358,675	329,264	94.6	393,022	371,798	751,697	701,062
WALLA WALLA	84.6	18,677	15,801	95.0	125,600	119,320	144,277	135,121
TOTAL		377,352	345,065		522,649	494,770	900,001	839,835
TELEPHONE UTILITIES OF WASHINGTON INC.								
ADAMS	95.2	9,428	8,975	93.4	240,394	224,528	249,822	233,503
FERRY	83.2			100.0	394,758	394,758	394,758	394,758

TABLE 38, Cont.
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
TELEPHONE UTILITIES OF WASHINGTON INC.								
FRANKLIN	86.9	145,069	126,065	97.8	2,806,283	2,722,094	2,951,352	2,848,159
GRAYS HARBOR	83.1	278,232	231,211	88.5	6,324,469	5,597,155	6,602,701	5,828,366
KING	87.8	636,819	559,127	100.0	8,700,748	8,700,748	9,337,567	9,259,875
KITSAP	84.6	319,574	270,359	92.6	4,214,245	3,902,390	4,533,819	4,172,749
KITTITAS	91.8			94.6	91,184	86,260	91,184	86,260
LEWIS	71.3	182,256	129,949	91.8	2,571,790	2,360,904	2,754,046	2,490,853
LINCOLN	83.6	173,678	145,194	93.0	2,370,392	2,204,464	2,544,070	2,349,658
MASON	74.3			96.8	89,637	86,768	89,637	86,768
OKANOGAN	75.7	46,879	35,488	89.7	1,452,847	1,303,204	1,499,726	1,338,692
PACIFIC	70.8	220,685	156,246	94.0	3,464,586	3,256,712	3,685,271	3,412,958
PIERCE	69.6	792,013	551,241	95.2	13,566,733	12,915,528	14,358,746	13,466,769
SAN JUAN	81.4	40,693	33,124	97.4	930,021	905,840	970,714	938,964
SPOKANE	74.2	1,328,318	985,612	95.4	6,020,154	5,743,227	7,348,472	6,728,839
STEVENS	70.5	189,827	133,828	98.3	4,180,469	4,109,401	4,370,296	4,243,229
THURSTON	88.1			94.2	3,756	3,538	3,756	3,538
WAHKIAKUM	79.5	9,990	7,942	83.8	390,943	327,610	400,933	335,552
WHITMAN	77.3			93.4	13,126	12,259	13,126	12,259
TOTAL		4,373,461	3,374,361		57,826,535	54,857,388	62,199,996	58,231,749
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	94.5	207,461	196,051	95.4	14,436,098	13,772,037	14,643,559	13,968,088
GRANT	73.2	36,979	27,069	88.4	1,107,081	978,660	1,144,060	1,005,729
JEFFERSON	88.1	78,198	68,893	99.3	2,198,366	2,182,978	2,276,564	2,251,871
KITSAP	84.6	856,278	724,411	92.6	15,953,988	14,773,390	16,810,266	15,497,801
KLICKITAT	68.7	323,754	222,420	95.1	8,111,162	7,713,715	8,434,916	7,936,135
SKAMANIA	82.6	119,350	98,583	95.0	3,137,561	2,980,682	3,256,911	3,079,265
YAKIMA	84.5	1,263,821	1,067,930	93.7	20,269,903	18,992,897	21,533,724	20,060,827
TOTAL		2,885,841	2,405,357		65,214,159	61,394,359	68,100,000	63,799,716
WESTERN WAHKIAKUM COUNTY TELEPHONE CO								
PACIFIC	70.8	32,501	23,011	94.0	401,219	377,146	433,720	400,157
WAHKIAKUM	79.5	189,536	150,681	83.8	406,744	340,852	596,280	491,533
TOTAL		222,037	173,692		807,963	717,998	1,030,000	891,690
YELM TELEPHONE CO INC								
PIERCE	69.6			95.2	741,484	705,893	741,484	705,893
THURSTON	88.1	410,278	361,455	94.2	3,148,238	2,965,639	3,558,516	3,327,094
TOTAL		410,278	361,455		3,889,722	3,671,532	4,300,000	4,032,987
GRAND TOTAL		282,397,505	240,304,955		2,190,501,472	2,110,157,788	2,472,898,977	2,350,462,743

TABLE 39
WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASKA TOUR & MKG. SVRS.								
BENTON	94.5			95.4	262,500	250,425	262,500	250,425
KLICKITAT	68.7			95.1	175,000	166,425	175,000	166,425
SKAMANIA	92.6			95.0	262,500	249,375	262,500	249,375
TOTAL					700,000	666,225	700,000	666,225
ALBERT BERNERT, INC.								
CLARK	64.7			100.0	63,630	63,630	63,630	63,630
COWLITZ	90.2			91.8	537,320	493,260	537,320	493,260
KLICKITAT	68.7			95.1	106,050	100,854	106,050	100,854
TOTAL					707,000	657,744	707,000	657,744
BLACK BALL TRANSPORT INC								
CLALLAM	79.8			91.2	1,890,000	1,723,680	1,890,000	1,723,680
KING	67.8			100.0	10,000	10,000	10,000	10,000
TOTAL					1,900,000	1,733,680	1,900,000	1,733,680
COLUMBIA MARINE LINES INC % CROWLEY MARITIME								
ASOTIN	70.2			93.4	608,135	567,998	608,135	567,998
BENTON	94.5			95.4	72,035	68,722	72,035	68,722
CLARK	84.7			100.0	1,539,625	1,539,625	1,539,625	1,539,625
COLUMBIA	67.1			90.7	119,677	108,547	119,677	108,547
COWLITZ	90.2			91.8	246,618	226,395	246,618	226,395
FRANKLIN	86.9			97.0	2,766,805	2,683,801	2,766,805	2,683,801
GARFIELD	93.2			83.4	360,503	300,660	360,503	300,660
KLICKITAT	68.7			95.1	117,443	111,688	117,443	111,688
WALLA WALLA	84.6			95.0	762,875	724,731	762,875	724,731
WHITMAN	77.3			93.4	6,284	5,869	6,284	5,869
TOTAL					6,600,000	6,338,036	6,600,000	6,338,036
DUNLAP TOWING CO.								
CLALLAM	79.8			91.2	205,605	187,512	205,605	187,512
COWLITZ	90.2			91.8	2,070	1,900	2,070	1,900
GRAYS HARBOR	83.1			88.5	7,592	6,719	7,592	6,719
ISLAND	82.3			95.4	68,325	65,182	68,325	65,182
JEFFERSON	88.1			99.3	25,536	25,358	25,536	25,358
KING	87.8			100.0	1,161,706	1,161,706	1,161,706	1,161,706
KITSAP	84.6			92.6	23,465	21,729	23,465	21,729
MASON	74.3			96.8	4,831	4,676	4,831	4,676
PIERCE	69.6			95.2	89,574	85,274	89,574	85,274
SAN JUAN	81.4			97.4	14,493	14,116	14,493	14,116
SKAGIT	85.6	81,105	69,426	93.9	3,427,228	3,218,167	3,508,333	3,287,593
SNOHOMISH	89.8			97.1	542,921	527,176	542,921	527,176
THURSTON	88.1			94.2	209,589	197,433	209,589	197,433
WHATCOM	76.8			84.5	135,960	114,886	135,960	114,886
TOTAL		81,105	69,426		5,918,895	5,631,834	6,000,000	5,701,260
HENDREN TOWBOAT CO.								
CLARK	84.7			100.0	59,769	59,769	59,769	59,769
COWLITZ	90.2			91.8	51,231	47,030	51,231	47,030
SKAMANIA	82.6			95.0	93,923	89,227	93,923	89,227
WAHKIAKUM	79.5			83.8	17,077	14,311	17,077	14,311
TOTAL					222,000	210,337	222,000	210,337
KNAPPTON CORP.								
ASOTIN	70.2			93.4	19,155	17,891	19,155	17,891
CLARK	84.7	136,500	115,616	100.0	948,199	948,199	1,084,699	1,063,815
COWLITZ	90.2			91.8	4,733,963	4,345,777	4,733,963	4,345,777
FRANKLIN	86.9			97.0	78,758	76,395	78,758	76,395
GARFIELD	93.2			83.4	549,888	458,607	549,888	458,607
KLICKITAT	68.7	8,000	5,496	95.1	1,379,763	1,312,154	1,387,763	1,317,650
SKAMANIA	82.6	348,100	287,530	95.0	2,382,559	2,263,428	2,730,659	2,550,958
WAHKIAKUM	79.5			83.8	1,900,314	1,592,462	1,900,314	1,592,462
WALLA WALLA	84.6			95.0	214,576	203,847	214,576	203,847
WHITMAN	77.3			93.4	1,200,225	1,121,010	1,200,225	1,121,010
TOTAL		492,600	408,642		13,407,400	12,339,770	13,900,000	12,748,412

TABLE 39, Cont.
WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
MIRENE CO., THE								
CLARK	84.7			100.0	64,426	64,426	64,426	64,426
COWLITZ	90.2			91.8	33,314	30,582	33,314	30,582
SKAMANIA	82.6			95.0	82,260	78,147	82,260	78,147
TOTAL					180,000	173,155	180,000	173,155
PACIFIC INLAND NAVIGATION, INC.								
CLARK	84.7			100.0	23,033	23,033	23,033	23,033
COWLITZ	90.2			91.8	205,401	188,558	205,401	188,558
GARFIELD	93.2			83.4	54,821	45,721	54,821	45,721
KLICKITAT	68.7			95.1	4,704	4,474	4,704	4,474
WHITMAN	77.3			93.4	32,041	29,926	32,041	29,926
TOTAL					320,000	291,712	320,000	291,712
PUGET SOUND FREIGHT LINES								
CLALLAM	79.8			91.2	1,417,450	1,292,714	1,417,450	1,292,714
JEFFERSON	88.1			99.3	293,437	291,383	293,437	291,383
KING	87.8			100.0	2,824,253	2,824,253	2,824,253	2,824,253
PIERCE	69.6			95.2	805,708	767,034	805,708	767,034
SKAGIT	85.6			93.9	59,682	56,041	59,682	56,041
SNOHOMISH	89.8			97.1	49,735	48,293	49,735	48,293
WHATCOM	76.8			84.5	49,735	42,026	49,735	42,026
TOTAL					5,500,000	5,321,744	5,500,000	5,321,744
SHAVER TRANSPORTATION CO.								
BENTON	94.5			95.4	875,581	835,304	875,581	835,304
CLARK	84.7			100.0	96,961	96,961	96,961	96,961
COLUMBIA	67.1			90.7	263,222	238,742	263,222	238,742
COWLITZ	90.2			91.8	2,465,475	2,263,306	2,465,475	2,263,306
GARFIELD	93.2			83.4	18,403	15,348	18,403	15,348
KLICKITAT	68.7			95.1	18,740	17,822	18,740	17,822
WALLA WALLA	84.6			95.0	258,608	245,677	258,608	245,677
WHITMAN	77.3			93.4	303,010	283,011	303,010	283,011
TOTAL					4,300,000	3,996,171	4,300,000	3,996,171
SMITH TUG AND BARGE CO.								
CLARK	84.7			100.0	5,167	5,167	5,167	5,167
COWLITZ	90.2	41,300	37,253	91.8	145,912	133,947	187,212	171,200
SKAMANIA	82.6	72,300	59,720	95.0			72,300	59,720
WAHKIAKUM	79.5	17,500	13,913	83.8	17,821	14,934	35,321	28,847
TOTAL		131,100	110,886		168,900	154,048	300,000	264,934
TIDEWATER BARGE LINES, INC								
ASOTIN	70.2			93.4	238,874	223,108	238,874	223,108
BENTON	94.5			95.4	1,427,018	1,361,376	1,427,018	1,361,376
CLARK	84.7			100.0	1,757,749	1,757,749	1,757,749	1,757,749
COLUMBIA	67.1			90.7	222,128	201,470	222,128	201,470
COWLITZ	90.2			91.8	2,752,318	2,526,628	2,752,318	2,526,628
FRANKLIN	86.9			97.0	4,488,423	4,353,771	4,488,423	4,353,771
GARFIELD	93.2			83.4	267,394	223,007	267,394	223,007
KLICKITAT	68.7			95.1	50,598	48,119	50,598	48,119
WALLA WALLA	84.6			95.0	468,459	445,036	468,459	445,036
WHITMAN	77.3			93.4	2,227,039	2,080,055	2,227,039	2,080,055
TOTAL					13,900,000	13,220,319	13,900,000	13,220,319
WASH TUG & BARGE CO.								
CLALLAM	79.8			91.2	136,342	124,344	136,342	124,344
ISLAND	82.3			95.4	104,880	100,055	104,880	100,055
JEFFERSON	88.1			99.3	60,306	59,884	60,306	59,884
KING	87.8			100.0	2,075,454	2,075,454	2,075,454	2,075,454
KITSAP	84.6			92.6	94,392	87,407	94,392	87,407
MASON	74.3			96.8	10,488	10,152	10,488	10,152
PIERCE	69.6			95.2	309,396	294,545	309,396	294,545
SAN JUAN	81.4			97.4	107,502	104,707	107,502	104,707
SKAGIT	85.6			93.9	340,860	320,068	340,860	320,068

TABLE 39, Cont.
WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WASH TUG & BARGE CO.								
SNOHOMISH	89.8			97.1	445,740	432,814	445,740	432,814
THURSTON	88.1			94.2	15,732	14,820	15,732	14,820
WHATCOM	76.8			84.5	298,908	252,577	298,908	252,577
TOTAL					4,000,000	3,876,827	4,000,000	3,876,827
WESTERN TRANSPORTATION CO								
CLARK	84.7			100.0	3,052,803	3,052,803	3,052,803	3,052,803
COWLITZ	90.2			91.8	254,121	233,283	254,121	233,283
KLICKITAT	68.7			95.1	5,393	5,129	5,393	5,129
SKAMANIA	82.6			95.0	13,571	12,892	13,571	12,892
WAHKIAKUM	79.5	16,200	12,879	83.8	557,910	467,528	574,110	480,407
TOTAL		16,200	12,879		3,883,798	3,771,635	3,899,998	3,784,514
RIEDEL INTERNATIONAL, INC.								
CLARK	84.7			100.0	257,927	257,927	257,927	257,927
COWLITZ	90.2			91.8	92,073	84,523	92,073	84,523
TOTAL					350,000	342,450	350,000	342,450
GRAND TOTAL		721,005	601,833		62,057,993	58,725,687	62,778,998	59,327,520

TABLE 40
DOMESTIC WATER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF DOMESTIC WATER COMPANIES -- STATE OF WASHINGTON, YEAR-1981

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HARBOR WATER COMPANY								
KITSAP	84.6	107,250	90,734	92.6	445,958	412,957	553,208	503,691
MASON	74.3	11,750	8,730	96.8	1,386	1,341	13,136	10,071
PIERCE	69.6	137,825	95,926	95.2	875,831	833,791	1,013,656	929,717
TOTAL		256,825	195,390		1,323,175	1,248,089	1,580,000	1,443,479
SOUTH SOUND UTILITY CO., INC.								
MASON	74.3	4,000	2,972	96.8	19,527	18,902	23,527	21,874
THURSTON	88.1	47,550	41,892	94.2	411,224	387,375	458,774	429,267
TOTAL		51,550	44,864		430,751	406,277	482,301	451,141
GRAND TOTAL		308,375	240,254		1,753,926	1,654,366	2,062,301	1,894,620

TABLE 41
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1981

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS	95.2			93.4				
AMERICAN TELEPHONE & TELEGRAPH CO					243,194	227,143	243,194	227,143
BIG BEND ELECTRIC COOPERATIVE INC		264,007	251,334		4,720,286	4,408,746	4,984,293	4,660,080
BURLINGTON NORTHERN, INC.		6,610,081	6,292,794		3,299,477	3,081,711	9,909,558	9,374,505
CASCADE NATURAL GAS CORP		77,014	73,317		840,783	785,291	917,797	858,608
CHEVRON PIPE LINE CO		4,000	3,808		748,256	698,872	752,256	702,680
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		1,273,813	1,212,671		225,080	210,223	1,498,893	1,422,894
INLAND POWER & LIGHT CO					49,737	46,454	49,737	46,454
LINCOLN ELECTRIC COOPERATIVE INC					63,816	59,605	63,816	59,605
NORTHWEST PIPELINE CORP.		4,977	4,738		3,685,286	3,442,056	3,690,263	3,446,794
PACIFIC NORTHWEST BELL TELEPHONE CO		406,267	386,766		5,592,073	5,222,995	5,998,340	5,609,761
PIONEER TELEPHONE CO					1,503	1,404	1,503	1,404
PUGET SOUND POWER & LIGHT CO					26,620	24,863	26,620	24,863
TELEPHONE UTILITIES OF WASHINGTON INC.		9,428	8,975		240,394	224,528	249,822	233,503
UNION PACIFIC RAILROAD CO		2,654,745	2,527,315		2,464,941	2,302,256	5,119,686	4,829,571
WASHINGTON WATER POWER CO		601	572		601,257	561,575	601,858	562,147
WASHINGTON WATER POWER CO - ELECTRIC		373,699	355,762		8,332,599	7,782,647	8,706,298	8,138,409
WESTERN UNION TELEGRAPH CO					14,564	13,603	14,564	13,603
YELLOWSTONE PIPE LINE CO. % CONOCO INC.					32,128	30,008	32,128	30,008
MOTOR VEHICLE TRANSPORTATION COMPANIES					48,380	45,187	48,380	45,187
PRIVATE CAR COMPANIES					10,093,603	9,427,423	10,093,603	9,427,423
TOTALS		11,678,632	11,118,052		41,323,977	38,596,590	53,002,609	49,714,642
ASOTIN	70.2			93.4				
ASOTIN TELEPHONE CO		88,519	62,140		1,511,481	1,411,723	1,600,000	1,473,863
CLEARWATER POWER CO					347,300	324,378	347,300	324,378
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					608,135	567,998	608,135	567,998
INLAND POWER & LIGHT CO					7,213	6,737	7,213	6,737
KNAPPTON CORP.					19,155	17,891	19,155	17,891
PACIFIC NORTHWEST BELL TELEPHONE CO					3,588,609	3,351,761	3,588,609	3,351,761
PACIFIC POWER & LIGHT CO					167,807	156,732	167,807	156,732
TIDEWATER BARGE LINES, INC					238,874	223,108	238,874	223,108
WASHINGTON WATER POWER CO		1,904	1,337		1,433,961	1,339,319	1,435,865	1,340,656
WASHINGTON WATER POWER CO - ELECTRIC		1,168,839	820,525		3,343,595	3,122,919	4,512,434	3,943,444
WESTERN UNION TELEGRAPH CO					1,577	1,473	1,577	1,473
MOTOR VEHICLE TRANSPORTATION COMPANIES					5,100	4,764	5,100	4,764
TOTALS		1,259,262	884,002		11,272,807	10,528,803	12,532,069	11,412,805
BENTON	94.5			95.4				
ALASKA TOUR & MKG. SVRS.					262,500	250,425	262,500	250,425
BENTON RURAL ELECTRIC ASSOCIATION INC		386,937	365,655		4,772,707	4,553,164	5,159,644	4,918,819
BURLINGTON NORTHERN, INC.		6,402,971	6,050,809		2,894,938	2,761,771	9,297,909	8,812,580
CASCADE AIRWAYS					377,689	360,315	377,689	360,315
CASCADE NATURAL GAS CORP		751,875	710,522		7,002,236	6,680,134	7,754,111	7,390,656
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					72,035	68,722	72,035	68,722
GENERAL TELEPHONE CO OF THE NORTHWEST INC		6,997,291	6,612,441		67,793,041	64,674,562	74,790,332	71,287,003
NORTHWEST NATURAL GAS CO					1,444,778	1,378,318	1,444,778	1,378,318
NORTHWEST PIPELINE CORP.		4,693,855	4,435,694		54,231,513	51,736,860	58,925,368	56,172,554
PACIFIC NORTHWEST BELL TELEPHONE CO		154,639	146,134		2,318,720	2,212,059	2,473,359	2,358,193
PACIFIC POWER & LIGHT CO		62,300	58,874		397,084	378,818	459,384	437,692
SHAVER TRANSPORTATION CO.					875,581	835,304	875,581	835,304
TIDEWATER BARGE LINES, INC					1,427,018	1,361,376	1,427,018	1,361,376
UNION PACIFIC RAILROAD CO		1,513,928	1,430,663		1,536,231	1,465,566	3,050,159	2,896,229
UNITED AIR LINES INC					74,161	70,749	74,161	70,749
UNITED TELEPHONE CO OF THE NORTHWEST		207,461	196,051		14,436,098	13,772,037	14,643,559	13,968,088
WASHINGTON NATURAL GAS CO					626,879	598,043	626,879	598,043
WASHINGTON WATER POWER CO - ELECTRIC					20,465	19,524	20,465	19,524
WESTERN UNION TELEGRAPH CO		2,200	2,079		100,987	96,342	103,187	98,421
MOTOR VEHICLE TRANSPORTATION COMPANIES		106,800	100,926		55,431	52,885	162,231	153,811
PRIVATE CAR COMPANIES					3,144,933	3,000,265	3,144,933	3,000,265
TOTALS		21,280,257	20,109,848		163,865,025	156,327,239	185,145,282	176,437,087
CHELAN	76.1			81.9				
BURLINGTON NORTHERN, INC.		5,432,997	4,134,510		2,734,931	2,239,907	8,167,928	6,374,417
CASCADE NATURAL GAS CORP		925,974	704,666		2,090,965	1,712,499	3,016,939	2,417,165
GENERAL TELEPHONE CO OF THE NORTHWEST INC		6,513,261	4,956,590		29,842,322	24,440,863	36,355,583	29,397,453
NORTHWEST PIPELINE CORP.		32,852	25,000		320,905	262,821	353,757	287,821
PACIFIC NORTHWEST BELL TELEPHONE CO		407,320	309,971		1,596,857	1,307,826	2,004,177	1,617,797
PUGET SOUND POWER & LIGHT CO					279,148	228,622	279,148	228,622
UNITED AIR LINES INC					15,335	12,559	15,335	12,559
WASHINGTON NATURAL GAS CO					2,005	1,642	2,005	1,642
WESTERN UNION TELEGRAPH CO					73,996	60,602	73,996	60,602
MOTOR VEHICLE TRANSPORTATION COMPANIES		163,200	124,195		69,127	56,613	232,327	180,808
PRIVATE CAR COMPANIES					2,012,895	1,648,561	2,012,895	1,648,561
TOTALS		13,475,604	10,254,932		39,038,486	31,972,515	52,514,090	42,227,447

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1981

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM	79.8			91.2				
AMERICAN TELEPHONE & TELEGRAPH CO		1,367,435	1,091,213		1,867,166	1,702,855	3,234,601	2,794,068
BLACK BALL TRANSPORT INC					1,890,000	1,723,680	1,890,000	1,723,680
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		106,671	85,124		14,778	13,478	121,449	98,602
DUNLAP TOWING CO.					205,605	187,512	205,605	187,512
PACIFIC NORTHWEST BELL TELEPHONE CO		1,628,130	1,299,247		19,271,553	17,575,655	20,899,683	18,874,902
PEARSON AIRCRAFT, INC.					304,300	277,522	304,300	277,522
PENINSULA TELEPHONE & TELEGRAPH		833,545	665,169		4,575,204	4,172,587	5,408,749	4,837,756
PUGET SOUND FREIGHT LINES					1,417,450	1,292,714	1,417,450	1,292,714
SEATTLE & NORTH COAST RAILROAD CO.					3,733,333	3,404,797	3,733,333	3,404,797
UNITED AIR LINES INC					6,948	6,337	6,948	6,337
WASH TUG & BARGE CO.					136,342	124,344	136,342	124,344
WESTERN UNION TELEGRAPH CO					23,672	21,589	23,672	21,589
MOTOR VEHICLE TRANSPORTATION COMPANIES		144,500	115,311		76,573	69,834	221,073	185,145
PRIVATE CAR COMPANIES					254,168	231,800	254,168	231,800
TOTALS		4,080,281	3,256,064		33,777,092	30,804,704	37,857,373	34,060,768
CLARK	84.7			100.0				
ALBERT BERNERT, INC.					63,630	63,630	63,630	63,630
BURLINGTON NORTHERN, INC.		4,026,442	3,410,396		1,652,932	1,652,932	5,679,374	5,063,328
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					1,539,625	1,539,625	1,539,625	1,539,625
GENERAL TELEPHONE CO OF THE NORTHWEST INC		986,884	835,691		7,697,515	7,697,515	8,684,399	8,533,406
HENDREN TOWBOAT CO.					59,769	59,769	59,769	59,769
KNAPPTON CORP.		136,500	115,616		948,199	948,199	1,084,699	1,063,815
LEWIS RIVER TELEPHONE CO INC		436,845	370,008		2,334,915	2,334,915	2,771,760	2,704,923
MIRENE CO., THE					64,426	64,426	64,426	64,426
NORTHWEST NATURAL GAS CO		38,845	32,902		13,730,460	13,730,460	13,769,305	13,763,362
NORTHWEST PIPELINE CORP.		1,420,080	1,202,807		8,124,152	8,124,152	9,544,232	9,326,959
OLYMPIC PIPE LINE CO % MOBIL OIL		444,333	376,350		1,862,789	1,862,789	2,307,122	2,239,139
PACIFIC INLAND NAVIGATION, INC.					23,033	23,033	23,033	23,033
PACIFIC NORTHWEST BELL TELEPHONE CO		4,614,361	3,908,364		82,596,372	82,596,372	87,210,733	86,504,736
PACIFIC POWER & LIGHT CO		4,521,709	3,829,890		22,282,846	22,282,846	26,804,555	26,112,736
PORTLAND GENERAL ELECTRIC CO.					7,590	7,590	7,590	7,590
RIEDEL INTERNATIONAL, INC.					257,927	257,927	257,927	257,927
SHAVER TRANSPORTATION CO.					96,961	96,961	96,961	96,961
SMITH TUG AND BARGE CO.					5,167	5,167	5,167	5,167
TIDEWATER BARGE LINES, INC					1,757,749	1,757,749	1,757,749	1,757,749
UNION PACIFIC RAILROAD CO		28,095	23,797		1,920,345	1,920,345	1,948,440	1,944,142
UNITED AIR LINES INC					76,398	76,398	76,398	76,398
WESTERN TRANSPORTATION CO					3,052,803	3,052,803	3,052,803	3,052,803
WESTERN UNION TELEGRAPH CO		6,000	5,082		112,670	112,670	118,670	117,752
MOTOR VEHICLE TRANSPORTATION COMPANIES					472,880	472,880	472,880	472,880
PRIVATE CAR COMPANIES					2,354,535	2,354,535	2,354,535	2,354,535
TOTALS		16,660,094	14,111,103		153,095,688	153,095,688	169,755,782	167,206,791
COLUMBIA	67.1			90.7				
BURLINGTON NORTHERN, INC.		141,145	94,710		95,478	86,597	236,623	181,307
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					119,677	108,547	119,677	108,547
COLUMBIA RURAL ELECTRIC ASSOCIATION INC		153,813	103,209		1,320,050	1,197,286	1,473,863	1,300,495
INLAND POWER & LIGHT CO					30,941	28,064	30,941	28,064
PACIFIC GAS TRANSMISSION CO		26,890	18,043		537,680	487,676	564,570	505,719
PACIFIC NORTHWEST BELL TELEPHONE CO		130,684	87,689		1,424,131	1,291,686	1,554,815	1,379,375
PACIFIC POWER & LIGHT CO		64,109	43,017		2,506,623	2,273,508	2,570,732	2,316,525
PRESCOTT TELEPHONE & TELEGRAPH CO					4,027	3,652	4,027	3,652
SHAVER TRANSPORTATION CO.					263,222	238,742	263,222	238,742
TIDEWATER BARGE LINES, INC					222,128	201,470	222,128	201,470
UNION PACIFIC RAILROAD CO		813,288	545,716		823,547	746,956	1,636,835	1,292,672
MOTOR VEHICLE TRANSPORTATION COMPANIES					12,000	10,885	12,000	10,885
PRIVATE CAR COMPANIES					618,266	560,769	618,266	560,769
TOTALS		1,329,929	892,384		7,977,770	7,235,838	9,307,69[illegible]	8,128,222

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1981

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COWLITZ	90.2			91.8				
ALBERT BERNERT, INC.					537,320	493,260	537,320	493,260
BURLINGTON NORTHERN, INC.		4,430,083	3,995,936		1,692,577	1,553,784	6,122,660	5,549,720
CASCADE NATURAL GAS CORP		234,020	211,086		4,238,543	3,890,981	4,472,563	4,102,067
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		20,960	18,906		3,635	3,337	24,595	22,243
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					246,618	226,395	246,618	226,395
DUNLAP TOWING CO.					2,070	1,900	2,070	1,900
GENERAL TELEPHONE CO OF THE NORTHWEST INC		64,221	57,927		1,784,950	1,638,583	1,849,171	1,696,510
HENDREN TOWBOAT CO.					51,231	47,030	51,231	47,030
KNAPPTON CORP.					4,733,963	4,345,777	4,733,963	4,345,777
LEWIS RIVER TELEPHONE CO INC		36,434	32,863		184,308	169,195	220,742	202,058
MIRENE CO., THE					33,314	30,582	33,314	30,582
NORTHWEST PIPELINE CORP.		191,584	172,808		5,991,102	5,499,831	6,182,686	5,672,639
OLYMPIC PIPE LINE CO % MOBIL OIL		907,627	818,680		3,954,990	3,630,681	4,862,617	4,449,361
PACIFIC INLAND NAVIGATION, INC.					205,401	188,558	205,401	188,558
PACIFIC NORTHWEST BELL TELEPHONE CO		2,700,932	2,436,241		28,383,963	26,056,479	31,084,895	28,492,720
PACIFIC POWER & LIGHT CO		5,878,039	5,301,991		16,524,780	15,169,748	22,402,819	20,471,739
PORTLAND GENERAL ELECTRIC CO.					16,252	14,919	16,252	14,919
RIEDEL INTERNATIONAL, INC.					92,073	84,523	92,073	84,523
SHAVER TRANSPORTATION CO.					2,465,475	2,263,306	2,465,475	2,263,306
SMITH TUG AND BARGE CO.		41,300	37,253		145,912	133,947	187,212	171,200
TIDEWATER BARGE LINES, INC					2,752,318	2,526,628	2,752,318	2,526,628
UNION PACIFIC RAILROAD CO		39,932	36,020		4,499,394	4,130,445	4,539,326	4,166,465
UNITED AIR LINES INC					16,540	15,184	16,540	15,184
WESTERN TRANSPORTATION CO					254,121	233,283	254,121	233,283
WESTERN UNION TELEGRAPH CO					54,431	49,967	54,431	49,967
MOTOR VEHICLE TRANSPORTATION COMPANIES		934,464	842,887		265,870	244,069	1,200,334	1,086,956
PRIVATE CAR COMPANIES					3,245,358	2,979,238	3,245,358	2,979,238
TOTALS		15,479,596	13,962,598		82,376,509	75,621,630	97,856,105	89,584,228
DOUGLAS	80.6			80.1				
BURLINGTON NORTHERN, INC.		1,748,622	1,409,390		778,363	623,470	2,526,985	2,032,860
CASCADE AIRWAYS					276,805	221,721	276,805	221,721
CASCADE NATURAL GAS CORP		200	161		713,179	571,258	713,379	571,419
GENERAL TELEPHONE CO OF THE NORTHWEST INC		784,764	632,519		8,654,466	6,932,229	9,439,230	7,564,748
NESPELEM VALLEY ELECTRIC COOPERATIVE INC					20,469	16,396	20,469	16,396
PACIFIC NORTHWEST BELL TELEPHONE CO		119,578	96,379		1,424,386	1,140,933	1,543,964	1,237,312
PUGET SOUND POWER & LIGHT CO					363,059	290,811	363,059	290,811
WASHINGTON WATER POWER CO - ELECTRIC		17,700	14,266		675,035	540,703	692,735	554,969
WESTERN UNION TELEGRAPH CO		3,000	2,418		243	195	3,243	2,613
MOTOR VEHICLE TRANSPORTATION COMPANIES					30,474	24,411	30,474	24,411
PRIVATE CAR COMPANIES					917,523	734,935	917,523	734,935
TOTALS		2,673,864	2,155,133		13,854,002	11,097,062	16,527,866	13,252,195
FERRY	83.2			100.0				
BURLINGTON NORTHERN, INC.		772,755	642,931		292,065	292,065	1,064,820	934,996
CONTINENTAL TELEPHONE CO. OF THE NW, INC		47,909	39,861		1,261,389	1,261,389	1,309,298	1,301,250
PACIFIC NORTHWEST BELL TELEPHONE CO		24,941	20,751		325,372	325,372	350,313	346,123
TELEPHONE UTILITIES OF WASHINGTON INC.					394,758	394,758	394,758	394,758
WASHINGTON WATER POWER CO - ELECTRIC					2,149,612	2,149,612	2,149,612	2,149,612
WESTERN UNION TELEGRAPH CO					913	913	913	913
MOTOR VEHICLE TRANSPORTATION COMPANIES					2,000	2,000	2,000	2,000
PRIVATE CAR COMPANIES					292,433	292,433	292,433	292,433
TOTALS		845,605	703,543		4,718,542	4,718,542	5,564,147	5,422,085
FRANKLIN	86.9			97.0				
BIG BEND ELECTRIC COOPERATIVE INC		520,446	452,268		4,661,366	4,521,523	5,181,812	4,973,791
BURLINGTON NORTHERN, INC.		7,927,985	6,889,417		3,972,365	3,853,194	11,900,350	10,742,611
CASCADE AIRWAYS					504,017	488,896	504,017	488,896
CASCADE NATURAL GAS CORP		3,300	2,868		2,308,532	2,239,276	2,311,832	2,242,144
CHEVRON PIPE LINE CO		26,277	22,835		1,431,327	1,388,388	1,457,604	1,411,223
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					2,766,805	2,683,801	2,766,805	2,683,801
INLAND POWER & LIGHT CO					38,592	37,434	38,592	37,434
KNAPPTON CORP.					78,758	76,395	78,758	76,395
NORTHWEST PIPELINE CORP.		238,456	207,392		2,703,431	2,622,328	2,942,087	2,829,720
PACIFIC NORTHWEST BELL TELEPHONE CO		1,041,488	905,053		13,318,369	12,918,819	14,359,857	13,823,872
PACIFIC POWER & LIGHT CO		211,613	183,892		829,950	805,051	1,041,563	988,943
REPUBLIC AIRLINES WEST, INC. D/B/A REPUBLIC					1,618,909	1,570,342	1,618,909	1,570,342
TELEPHONE UTILITIES OF WASHINGTON INC.		145,069	126,065		2,806,283	2,722,094	2,951,352	2,848,159
TIDEWATER BARGE LINES, INC					4,488,423	4,353,771	4,488,423	4,353,771
UNION PACIFIC RAILROAD CO		854,436	742,506		745,940	723,562	1,600,376	1,466,068
UNITED AIR LINES INC					13,503	13,098	13,503	13,098
WASHINGTON WATER POWER CO					125,142	121,388	125,142	121,388
WASHINGTON WATER POWER CO - ELECTRIC		1,519	1,320		1,084,401	1,051,869	1,085,920	1,053,189
WESTERN UNION TELEGRAPH CO		4,200	3,650		143,700	139,389	147,900	143,039
MOTOR VEHICLE TRANSPORTATION COMPANIES					72,232	70,066	72,232	70,066
PRIVATE CAR COMPANIES					5,004,441	4,854,309	5,004,441	4,854,309
TOTALS		10,974,989	9,537,266		48,716,486	47,254,993	59,691,475	56,792,259

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1981

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GARFIELD	93.2			83.4				
CLEARWATER POWER CO					5,022	4,188	5,022	4,188
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					360,503	300,660	360,503	300,660
INLAND POWER & LIGHT CO		29,664	27,647		794,397	662,527	824,061	690,174
KNAPPTON CORP.					549,888	458,607	549,888	458,607
PACIFIC INLAND NAVIGATION, INC.					54,821	45,721	54,821	45,721
PACIFIC NORTHWEST BELL TELEPHONE CO		113,463	105,748		1,105,646	922,109	1,219,109	1,027,857
PACIFIC POWER & LIGHT CO		20,823	19,407		1,334,374	1,112,867	1,355,197	1,132,274
SHAVER TRANSPORTATION CO.					18,403	15,348	18,403	15,348
TIDEWATER BARGE LINES, INC					267,394	223,007	267,394	223,007
UNION PACIFIC RAILROAD CO		320,559	298,761		259,058	216,054	579,617	514,815
WASHINGTON WATER POWER CO - ELECTRIC					274,707	229,106	274,707	229,106
WESTERN UNION TELEGRAPH CO					582	485	582	485
MOTOR VEHICLE TRANSPORTATION COMPANIES					12,750	10,633	12,750	10,633
PRIVATE CAR COMPANIES					88,498	73,807	88,498	73,807
TOTALS		484,509	451,563		5,126,043	4,275,119	5,610,552	4,726,682
GRANT	73.2			88.4				
AMERICAN TELEPHONE & TELEGRAPH CO					276,180	244,143	276,180	244,143
BIG BEND ELECTRIC COOPERATIVE INC					10,037	8,873	10,037	8,873
BURLINGTON NORTHERN, INC.		5,263,693	3,853,024		2,573,531	2,275,000	7,837,224	6,128,024
CASCADE AIRWAYS					60,273	53,281	60,273	53,281
CASCADE NATURAL GAS CORP		166,234	121,684		2,267,148	2,004,160	2,433,382	2,125,844
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		642,425	470,254		111,661	98,707	754,086	568,961
GENERAL TELEPHONE CO OF THE NORTHWEST INC		407,935	298,608		4,618,627	4,082,866	5,026,562	4,381,474
LINCOLN ELECTRIC COOPERATIVE INC					65,787	58,156	65,787	58,156
NORTHWEST PIPELINE CORP.		13,299	9,735		374,299	330,880	387,598	340,615
PACIFIC NORTHWEST BELL TELEPHONE CO		1,420,596	1,039,875		19,500,724	17,238,636	20,921,320	18,278,511
PACIFIC POWER & LIGHT CO					335,341	296,441	335,341	296,441
PUGET SOUND POWER & LIGHT CO					206,638	182,668	206,638	182,668
UNITED TELEPHONE CO OF THE NORTHWEST		36,979	27,069		1,107,081	978,660	1,144,060	1,005,729
WASHINGTON WATER POWER CO					240,045	212,200	240,045	212,200
WASHINGTON WATER POWER CO - ELECTRIC		68,200	49,922		2,016,696	1,782,761	2,084,896	1,832,683
WESTERN UNION TELEGRAPH CO		5,000	3,660		22,492	19,882	27,492	23,542
YELLOWSTONE PIPE LINE CO. % CONOCO INC.		187,561	137,295		442,860	391,489	630,421	528,784
MOTOR VEHICLE TRANSPORTATION COMPANIES		78,600	57,535		85,304	75,411	163,904	132,946
PRIVATE CAR COMPANIES					5,349,044	4,728,556	5,349,044	4,728,556
TOTALS		8,290,522	6,068,661		39,663,768	35,062,770	47,954,290	41,131,431
GRAYS HARBOR	83.1			88.5				
BURLINGTON NORTHERN, INC.		1,560,202	1,296,528		747,105	661,191	2,307,307	1,957,719
CASCADE NATURAL GAS CORP		187,748	156,020		3,839,547	3,397,999	4,027,295	3,554,019
CONTINENTAL TELEPHONE CO. OF THE NW, INC		381,743	317,228		1,796,273	1,589,702	2,178,016	1,906,930
DUNLAP TOWING CO.					7,592	6,719	7,592	6,719
NORTHWEST PIPELINE CORP.		6,739	5,600		75,895	67,167	82,634	72,767
PACIFIC NORTHWEST BELL TELEPHONE CO		1,586,413	1,318,309		18,028,600	15,955,310	19,615,013	17,273,619
PACIFIC POWER & LIGHT CO		318,300	264,507		71,171,144	62,986,463	71,489,444	63,250,970
PENINSULA TELEPHONE & TELEGRAPH					3,107	2,750	3,107	2,750
PORTLAND GENERAL ELECTRIC CO.		318,300	264,507		29,532,864	26,136,586	29,851,164	26,401,093
PUGET SOUND POWER & LIGHT CO		159,150	132,253		20,209,121	17,885,073	20,368,271	18,017,326
TELEPHONE UTILITIES OF WASHINGTON INC.		278,232	231,211		6,324,469	5,597,155	6,602,701	5,828,366
UNION PACIFIC RAILROAD CO		1,050,974	873,359		1,096,438	970,348	2,147,412	1,843,707
WASHINGTON WATER POWER CO - ELECTRIC		159,150	132,254		20,211,109	17,886,831	20,370,259	18,019,085
WESTERN UNION TELEGRAPH CO					39,708	35,141	39,708	35,141
MOTOR VEHICLE TRANSPORTATION COMPANIES		186,100	154,649		143,717	127,191	329,817	281,840
PRIVATE CAR COMPANIES					2,595,549	2,297,062	2,595,549	2,297,062
TOTALS		6,193,051	5,146,425		175,822,238	155,602,688	182,015,249	160,749,113
ISLAND	82.3			95.4				
CASCADE NATURAL GAS CORP		7,610	6,263		1,546,493	1,475,354	1,554,103	1,481,617
DUNLAP TOWING CO.					68,325	65,182	68,325	65,182
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,137,389	936,071		17,053,667	16,269,198	18,191,056	17,205,269
HARBOR AIR LINES		194,800	160,320		112,800	107,611	307,600	267,931
PUGET SOUND POWER & LIGHT CO		833,806	686,222		13,758,935	13,126,024	14,592,741	13,812,246
WASH TUG & BARGE CO.					104,880	100,055	104,880	100,055
WESTERN UNION TELEGRAPH CO					28,004	26,716	28,004	26,716
MOTOR VEHICLE TRANSPORTATION COMPANIES					12,257	11,693	12,257	11,693
TOTALS		2,173,605	1,788,876		32,685,361	31,181,833	34,858,966	32,970,709

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1981

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	ACTUAL	EQUALIZED	PERSONAL-PROPERTY RATIO	ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
JEFFERSON	88.1			99.3				
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		85,719	75,519		12,238	12,154	97,957	87,673
DUNLAP TOWING CO.					25,536	25,358	25,536	25,358
PACIFIC NORTHWEST BELL TELEPHONE CO		495,640	436,659		6,662,788	6,616,148	7,158,428	7,052,807
PENINSULA TELEPHONE & TELEGRAPH					388,145	385,428	388,145	385,428
PUGET SOUND FREIGHT LINES					293,437	291,383	293,437	291,383
PUGET SOUND POWER & LIGHT CO		361,848	318,789		6,947,319	6,898,688	7,309,167	7,217,477
SEATTLE & NORTH COAST RAILROAD CO.					3,733,333	3,707,197	3,733,333	3,707,197
UNITED TELEPHONE CO OF THE NORTHWEST		78,198	68,893		2,198,366	2,182,978	2,276,564	2,251,871
WASH TUG & BARGE CO.					60,306	59,884	60,306	59,884
WESTERN UNION TELEGRAPH CO					4,809	4,775	4,809	4,775
MOTOR VEHICLE TRANSPORTATION COMPANIES					8,550	8,490	8,550	8,490
PRIVATE CAR COMPANIES					218,747	217,215	218,747	217,215
TOTALS		1,021,405	899,860		20,553,574	20,409,698	21,574,979	21,309,558
KING	87.8			100.0				
AIR CANADA					30,600	30,600	30,600	30,600
AIR OREGON					264,000	264,000	264,000	264,000
AIRBORNE EXPRESS, INC.					603,200	603,200	603,200	603,200
ALASKA AIRLINES INC		3,371,158	2,959,877		18,056,509	18,056,509	21,427,667	21,016,386
AMERICAN AIRLINES					1,891,000	1,891,000	1,891,000	1,891,000
AMERICAN TELEPHONE & TELEGRAPH CO		645,363	566,629		16,398,129	16,398,129	17,043,492	16,964,758
BLACK BALL TRANSPORT INC					10,000	10,000	10,000	10,000
BRANIFF AIRWAYS INC					3,700,000	3,700,000	3,700,000	3,700,000
BURLINGTON NORTHERN, INC.		14,002,609	12,294,287		5,877,972	5,877,972	19,880,581	18,172,259
CASCADE AIRWAYS					1,617,847	1,617,847	1,617,847	1,617,847
CASCADE NATURAL GAS CORP		3,229,310	2,835,334		2,104,285	2,104,285	5,333,595	4,939,619
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		30,206	26,521		6,763	6,763	36,969	33,284
COMPANIA MEXICANA DE AVIACION S.A. MEXICANA					600,000	600,000	600,000	600,000
CONTINENTAL AIR LINES INC					7,700,000	7,700,000	7,700,000	7,700,000
CONTINENTAL TELEPHONE CO. OF THE NW, INC					58,908	58,908	58,908	58,908
DELTA AIR LINES, INC.					4,000,000	4,000,000	4,000,000	4,000,000
DUNLAP TOWING CO.					1,161,706	1,161,706	1,161,706	1,161,706
EASTERN AIR LINES, INC.					6,300,000	6,300,000	6,300,000	6,300,000
EVERGREEN INTERNATIONAL AIRLINES					975,000	975,000	975,000	975,000
FEDERAL EXPRESS CORP					1,100,000	1,100,000	1,100,000	1,100,000
FLYING TIGER LINES INC, THE					8,400,000	8,400,000	8,400,000	8,400,000
GENERAL TELEPHONE CO OF THE NORTHWEST INC		10,040,863	8,815,877		96,384,277	96,384,277	106,425,140	105,200,154
HARBOR AIR LINES					115,012	115,012	115,012	115,012
NORTHWEST AIRLINES INC					48,359,937	48,359,937	48,359,937	48,359,937
NORTHWEST PIPELINE CORP.		484,739	425,601		7,310,926	7,310,926	7,795,665	7,736,527
OLYMPIC PIPE LINE CO % MOBIL OIL		6,487,874	5,696,354		10,036,773	10,036,773	16,524,647	15,733,127
PACIFIC NORTHWEST BELL TELEPHONE CO		129,695,398	113,872,560		668,824,766	668,824,766	798,520,164	782,697,326
PACIFIC WESTERN AIRLINES LTD.					902,400	902,400	902,400	902,400
PAN AMERICAN WORLD AIRWAYS INC.					6,900,000	6,900,000	6,900,000	6,900,000
PEARSON AIRCRAFT, INC.					16,900	16,900	16,900	16,900
PUGET SOUND FREIGHT LINES					2,824,253	2,824,253	2,824,253	2,824,253
PUGET SOUND POWER & LIGHT CO		60,144,572	52,806,928		209,800,408	209,800,408	269,944,980	262,607,336
REEVES ALEUTION AIRWAYS, INC.					121,000	121,000	121,000	121,000
REPUBLIC AIRLINES WEST, INC. D/B/A REPUBLIC					9,302,455	9,302,455	9,302,455	9,302,455
SAN JUAN AIRLINES INC					39,443	39,443	39,443	39,443
SCANDINAVIAN AIRLINES OF NORTH AMERICA, INC.					946,000	946,000	946,000	946,000
SEATTLE & NORTH COAST RAILROAD CO.					3,733,334	3,733,334	3,733,334	3,733,334
TANNER ELECTRIC		78,879	69,256		1,192,526	1,192,526	1,271,405	1,261,782
TELEPHONE UTILITIES OF WASHINGTON INC.		636,819	559,127		8,700,748	8,700,748	9,337,567	9,259,875
THAI AIRLINES					435,500	435,500	435,500	435,500
TRANS WORLD, INC.					2,500,000	2,500,000	2,500,000	2,500,000
UNION PACIFIC RAILROAD CO		2,839,577	2,493,150		3,689,433	3,689,433	6,529,010	6,182,583
UNITED AIR LINES INC					54,344,291	54,344,291	54,344,291	54,344,291
WASH TUG & BARGE CO.					2,075,454	2,075,454	2,075,454	2,075,454
WASHINGTON NATURAL GAS CO		15,909,653	13,968,676		112,737,111	112,737,111	128,646,764	126,705,787
WEIN AIR ALASKA INC.					4,500,000	4,500,000	4,500,000	4,500,000
WESTERN AIRLINES INC					28,300,000	28,300,000	28,300,000	28,300,000
WESTERN UNION TELEGRAPH CO		648,919	569,751		5,514,347	5,514,347	6,163,266	6,084,098
MOTOR VEHICLE TRANSPORTATION COMPANIES		20,760,361	18,227,597		5,746,656	5,746,656	26,507,017	23,974,253
PRIVATE CAR COMPANIES					12,216,787	12,216,787	12,216,787	12,216,787
TOTALS		269,006,300	236,187,525		1,388,426,656	1,388,426,656	1,657,432,956	1,624,614,181
KITSAP	84.6			92.6				
BURLINGTON NORTHERN, INC.					145,595	134,820	145,595	134,820
CASCADE NATURAL GAS CORP		185,700	157,103		6,818,657	6,314,076	7,004,357	6,471,179
DUNLAP TOWING CO.					23,465	21,729	23,465	21,729
HARBOR WATER COMPANY		107,250	90,734		445,958	412,957	553,208	503,691
PACIFIC NORTHWEST BELL TELEPHONE CO		5,036,689	4,261,039		48,232,889	44,663,658	53,269,578	48,924,697
PENINSULA LIGHT CO					10,865	10,061	10,865	10,061
PUGET SOUND POWER & LIGHT CO		5,473,824	4,630,854		39,909,566	36,956,259	45,383,390	41,587,113
SAN JUAN AIRLINES INC					12,372	11,456	12,372	11,456
TELEPHONE UTILITIES OF WASHINGTON INC.		319,574	270,359		4,214,245	3,902,390	4,533,819	4,172,749
UNITED AIR LINES INC					48,436	44,852	48,436	44,852
UNITED TELEPHONE CO OF THE NORTHWEST		856,278	724,411		15,953,988	14,773,390	16,810,266	15,497,801
WASH TUG & BARGE CO.					94,392	87,407	94,392	87,407
WESTERN UNION TELEGRAPH CO					77,882	72,119	77,882	72,119
MOTOR VEHICLE TRANSPORTATION COMPANIES		270,200	228,589		44,325	41,046	314,525	269,635
PRIVATE CAR COMPANIES					133,121	123,271	133,121	123,271
TOTALS		12,249,515	10,363,089		116,165,756	107,569,491	128,415,271	117,932,580

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1981

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITTITAS	91.8			94.6				
AMERICAN TELEPHONE & TELEGRAPH CO					1,154,794	1,092,435	1,154,794	1,092,435
BURLINGTON NORTHERN, INC.		3,356,849	3,081,583		1,422,773	1,345,943	4,779,617	4,427,526
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		1,339,933	1,230,058		241,540	228,497	1,581,473	1,458,555
CONTINENTAL TELEPHONE CO. OF THE NW, INC					23,917	22,625	23,917	22,625
ELLENSBURG TELEPHONE CO		957,338	878,836		10,197,981	9,647,291	11,155,319	10,526,127
INLAND TELEPHONE CO					28,594	27,050	28,594	27,050
NORTHWEST PIPELINE CORP.		11,627	10,674		857,137	810,852	868,764	821,526
PACIFIC NORTHWEST BELL TELEPHONE CO		917,750	842,495		4,528,979	4,284,414	5,446,729	5,126,909
PACIFIC POWER & LIGHT CO					1,361,565	1,288,041	1,361,565	1,288,041
PRESCOTT TELEPHONE & TELEGRAPH CO		358,675	329,264		393,022	371,798	751,697	701,062
PUGET SOUND POWER & LIGHT CO		239,699	220,044		8,676,451	8,207,922	8,916,150	8,427,966
TELEPHONE UTILITIES OF WASHINGTON INC.					91,184	86,260	91,184	86,260
WESTERN UNION TELEGRAPH CO					8,332	7,882	8,332	7,882
MOTOR VEHICLE TRANSPORTATION COMPANIES					114,502	108,316	114,502	108,316
PRIVATE CAR COMPANIES					5,079,769	4,805,459	5,079,769	4,805,459
TOTALS		7,181,866	6,592,954		34,180,540	32,334,785	41,362,406	38,927,739
KLICKITAT	68.7			95.1				
ALASKA YOUR & MKG. SVRS.					175,000	166,425	175,000	166,425
ALBERT BERNERT, INC.					106,050	100,854	106,050	100,854
AMERICAN TELEPHONE & TELEGRAPH CO		430,123	295,495		499,768	475,279	929,891	770,774
BURLINGTON NORTHERN, INC.		7,144,112	4,908,004		3,283,937	3,123,024	10,428,049	8,031,028
COLUMBIA MARINE LINES INC & CROWLEY MARITIME					117,443	111,688	117,443	111,688
KNAPPTON CORP.		8,000	5,496		1,379,763	1,312,154	1,387,763	1,317,650
NORTHWEST NATURAL GAS CO		1,900	1,305		1,529,015	1,454,093	1,530,915	1,455,398
NORTHWEST PIPELINE CORP.		173,263	119,031		8,520,244	8,102,753	8,693,507	8,221,784
PACIFIC INLAND NAVIGATION, INC.					4,704	4,474	4,704	4,474
PACIFIC NORTHWEST BELL TELEPHONE CO		75,664	51,981		916,300	873,303	993,964	925,284
PACIFIC POWER & LIGHT CO		698,096	479,592		2,296,166	2,183,653	2,994,262	2,663,245
PORTLAND GENERAL ELECTRIC CO.					2,366	2,250	2,366	2,250
SHAVER TRANSPORTATION CO.					18,740	17,822	18,740	17,822
TIDEWATER BARGE LINES, INC					50,598	48,119	50,598	48,119
UNION PACIFIC RAILROAD CO		17,324	11,902		45,223	43,007	62,547	54,909
UNITED TELEPHONE CO OF THE NORTHWEST		323,754	222,420		8,111,162	7,713,715	8,434,916	7,936,135
WASHINGTON WATER POWER CO		400	275		361,083	343,390	361,483	343,665
WESTERN TRANSPORTATION CO					5,393	5,129	5,393	5,129
WESTERN UNION TELEGRAPH CO		2,000	1,374		619	589	2,619	1,963
MOTOR VEHICLE TRANSPORTATION COMPANIES					22,050	20,970	22,050	20,970
PRIVATE CAR COMPANIES					3,090,503	2,939,067	3,090,503	2,939,067
TOTALS		8,874,636	6,096,875		30,538,127	29,041,758	39,412,763	35,138,633
LEWIS	71.3			91.8				
BENTON RURAL ELECTRIC ASSOCIATION INC					23,314	21,402	23,314	21,402
BURLINGTON NORTHERN, INC.		3,697,165	2,636,078		1,413,426	1,297,523	5,110,591	3,933,601
CHEHALIS WESTERN RAILROAD CO.		1,190,414	848,765		206,012	189,119	1,396,426	1,037,884
NORTHWEST PIPELINE CORP.		955,474	681,254		18,641,245	17,112,663	19,596,719	17,793,917
OLYMPIC PIPE LINE CO & MOBIL OIL		3,600	2,567		2,807,198	2,577,008	2,810,798	2,579,575
PACIFIC NORTHWEST BELL TELEPHONE CO		1,085,214	773,757		16,348,663	15,008,071	17,433,877	15,781,828
PACIFIC POWER & LIGHT CO		22,530,914	16,064,542		110,020,429	100,998,754	132,551,343	117,063,296
PORTLAND GENERAL ELECTRIC CO.		945,214	673,938		4,000,636	3,672,584	4,945,850	4,346,522
PUGET SOUND POWER & LIGHT CO		3,446,428	2,457,303		14,138,295	12,978,955	17,584,723	15,436,258
TELEPHONE UTILITIES OF WASHINGTON INC.		182,256	129,949		2,571,790	2,360,904	2,754,046	2,490,853
UNION PACIFIC RAILROAD CO		160,182	114,210		3,550,867	3,259,697	3,711,049	3,373,907
UNITED AIR LINES INC					5,805	5,329	5,805	5,329
WASHINGTON NATURAL GAS CO		614,263	437,969		14,348,281	13,171,722	14,962,544	13,609,691
WASHINGTON WATER POWER CO		421,323	300,403		1,802,765	1,654,937	2,224,088	1,955,340
WASHINGTON WATER POWER CO - ELECTRIC		5,692,956	4,059,078		30,525,600	28,022,501	36,218,556	32,081,579
WESTERN UNION TELEGRAPH CO					14,894	13,673	14,894	13,673
MOTOR VEHICLE TRANSPORTATION COMPANIES					102,421	94,023	102,421	94,023
PRIVATE CAR COMPANIES					2,430,554	2,231,251	2,430,554	2,231,251
TOTALS		40,925,403	29,179,813		222,952,195	204,670,116	263,877,598	233,849,929
LINCOLN	83.6			93.0				
AMERICAN TELEPHONE & TELEGRAPH CO					833,494	775,149	833,494	775,149
BIG BEND ELECTRIC COOPERATIVE INC					13,782	12,817	13,782	12,817
BURLINGTON NORTHERN, INC.		6,997,582	5,849,977		3,366,215	3,130,579	10,363,797	8,980,556
CHEVRON PIPE LINE CO					424,890	395,147	424,890	395,147
INLAND POWER & LIGHT CO					12,102	11,255	12,102	11,255
LINCOLN ELECTRIC COOPERATIVE INC		1,543,967	1,290,758		2,026,432	1,884,579	3,570,399	3,175,337
NORTHWEST PIPELINE CORP.		700	585		1,087,638	1,011,504	1,088,338	1,012,089
PACIFIC NORTHWEST BELL TELEPHONE CO		677,845	566,678		4,299,515	3,998,549	4,977,360	4,565,227
TELEPHONE UTILITIES OF WASHINGTON INC.		173,678	145,194		2,370,392	2,204,464	2,544,070	2,349,658
UNION PACIFIC RAILROAD CO		428,258	358,024		404,320	376,018	832,578	734,042
WASHINGTON WATER POWER CO		5,738	4,797		2,474,892	2,301,649	2,480,630	2,306,446
WASHINGTON WATER POWER CO - ELECTRIC		1,292,515	1,080,543		10,907,762	10,144,218	12,200,277	11,224,761
WESTERN UNION TELEGRAPH CO					203	189	203	189
YELLOWSTONE PIPE LINE CO. & CONOCO INC.					766,417	712,767	766,417	712,767
MOTOR VEHICLE TRANSPORTATION COMPANIES					38,251	35,574	38,251	35,574
PRIVATE CAR COMPANIES					4,780,846	4,371,786	4,780,846	4,371,786
TOTALS		11,120,283	9,296,556		33,727,151	31,866,244	44,847,434	40,662,800

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1981

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
MASON	74.3			96.8				
BURLINGTON NORTHERN, INC.		265,857	197,532		285,977	276,825	551,834	474,357
CASCADE NATURAL GAS CORP		53,800	39,974		2,299,146	2,225,571	2,352,946	2,265,545
DUNLAP TOWING CO.					4,831	4,676	4,831	4,676
HARBOR WATER COMPANY		11,750	8,730		1,386	1,341	13,136	10,071
NORTHWEST PIPELINE CORP.		20,713	15,390		182,180	176,350	202,893	191,740
PACIFIC NORTHWEST BELL TELEPHONE CO		989,384	735,113		13,793,488	13,352,098	14,782,872	14,087,211
SOUTH SOUND UTILITY CO., INC.		4,000	2,972		19,527	18,902	23,527	21,874
TELEPHONE UTILITIES OF WASHINGTON INC.					89,637	86,768	89,637	86,768
UNITED AIR LINES INC					5,772	5,587	5,772	5,587
WASH TUG & BARGE CO.					10,488	10,152	10,488	10,152
WESTERN UNION TELEGRAPH CO					16,595	16,064	16,595	16,064
MOTOR VEHICLE TRANSPORTATION COMPANIES					5,953	5,763	5,953	5,763
PRIVATE CAR COMPANIES					698,770	676,411	698,770	676,411
TOTALS		1,345,504	999,711		17,413,750	16,856,508	18,759,254	17,856,219
OKANOGAN	75.7			89.7				
BURLINGTON NORTHERN, INC.		1,907,330	1,443,848		956,020	857,548	2,863,350	2,301,396
COMMUNICATIONS SATELLITE CORP		2,115,061	1,601,101		5,284,939	4,740,590	7,400,000	6,341,691
CONTINENTAL TELEPHONE CO. OF THE NW. INC		161,430	122,203		3,105,452	2,785,591	3,266,882	2,907,794
GENERAL TELEPHONE CO OF THE NORTHWEST INC		127,918	96,834		1,950,752	1,749,825	2,078,670	1,846,659
NESPELEM VALLEY ELECTRIC COOPERATIVE INC		85,442	64,680		744,091	667,452	829,533	732,132
PACIFIC NORTHWEST BELL TELEPHONE CO		1,332,077	1,008,382		10,139,167	9,094,835	11,471,244	10,103,217
TELEPHONE UTILITIES OF WASHINGTON INC.		46,879	35,488		1,452,847	1,303,204	1,499,726	1,338,692
WESTERN UNION TELEGRAPH CO		4,100	3,104		3,849	3,452	7,949	6,556
MOTOR VEHICLE TRANSPORTATION COMPANIES		15,700	11,885		7,097	6,365	22,797	18,250
PRIVATE CAR COMPANIES					569,019	510,411	569,019	510,411
TOTALS		5,795,937	4,387,525		24,213,233	21,719,273	30,009,170	26,106,798
PACIFIC	70.8			94.0				
BURLINGTON NORTHERN, INC.		521,914	369,515		261,601	245,906	783,515	615,421
CONTINENTAL TELEPHONE CO. OF THE NW. INC					418,561	393,447	418,561	393,447
PACIFIC NORTHWEST BELL TELEPHONE CO		517,832	366,625		3,483,887	3,274,854	4,001,719	3,641,479
TELEPHONE UTILITIES OF WASHINGTON INC.		220,685	156,246		3,464,586	3,256,712	3,685,271	3,412,958
WESTERN UNION TELEGRAPH CO					3,000	2,820	3,000	2,820
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		32,501	23,011		401,219	377,146	433,720	400,157
MOTOR VEHICLE TRANSPORTATION COMPANIES					10,628	9,991	10,628	9,991
PRIVATE CAR COMPANIES					260,359	244,738	260,359	244,738
TOTALS		1,292,932	915,397		8,303,841	7,805,614	9,596,773	8,721,011
PEND OREILLE	68.2			90.7				
BURLINGTON NORTHERN, INC.		407,001	277,573		204,004	185,031	611,005	462,604
GENERAL TELEPHONE CO OF THE NORTHWEST INC		388,791	265,155		3,753,431	3,404,362	4,142,222	3,669,517
INLAND POWER & LIGHT CO		159,120	108,521		2,305,472	2,091,063	2,464,592	2,199,584
PACIFIC NORTHWEST BELL TELEPHONE CO					331,172	300,374	331,172	300,374
WASHINGTON WATER POWER CO - ELECTRIC					239,594	217,312	239,594	217,312
WESTERN UNION TELEGRAPH CO					1,900	1,723	1,900	1,723
PRIVATE CAR COMPANIES					262,451	238,045	262,451	238,045
TOTALS		954,912	651,249		7,098,024	6,437,910	8,052,936	7,089,159
PIERCE	69.6			95.2				
ALASKA AIRLINES INC					172,333	164,061	172,333	164,061
AMERICAN TELEPHONE & TELEGRAPH CO					46,051	43,841	46,051	43,841
BURLINGTON NORTHERN, INC.		5,907,924	4,111,918		2,260,161	2,151,675	8,168,085	6,263,593
CHEHALIS WESTERN RAILROAD CO.		2,851,264	1,984,479		517,557	492,714	3,368,821	2,477,193
DUNLAP TOWING CO.					89,574	85,274	89,574	85,274
HARBOR WATER COMPANY		137,825	95,926		875,831	833,791	1,013,656	929,717
NORTHWEST AIRLINES INC					27,648	26,321	27,648	26,321
NORTHWEST PIPELINE CORP.		635,919	442,599		6,661,273	6,341,531	7,297,192	6,784,130
OLYMPIC PIPE LINE CO & MOBIL OIL		349,322	243,128		2,963,229	2,820,993	3,312,551	3,064,121
PACIFIC NORTHWEST BELL TELEPHONE CO		13,640,062	9,493,483		163,943,732	156,074,438	177,583,794	165,567,921
PENINSULA LIGHT CO		659,188	458,795		7,529,947	7,168,509	8,189,135	7,627,304
PUGET SOUND FREIGHT LINES					805,708	767,034	805,708	767,034
PUGET SOUND POWER & LIGHT CO		14,497,104	10,089,985		46,252,375	44,032,258	60,749,479	54,122,243
TANNER ELECTRIC		10,063	7,004		156,009	148,521	166,072	155,525
TELEPHONE UTILITIES OF WASHINGTON INC.		792,013	551,241		13,566,733	12,915,528	14,358,746	13,466,769
UNION PACIFIC RAILROAD CO		1,086,123	755,942		4,332,948	4,124,967	5,419,071	4,880,909
UNITED AIR LINES INC					184,366	175,517	184,366	175,517
WASH TUG & BARGE CO.					309,396	294,545	309,396	294,545
WASHINGTON NATURAL GAS CO		2,379,155	1,655,892		33,167,876	31,575,818	35,547,031	33,231,710
WESTERN UNION TELEGRAPH CO		27,450	19,105		523,260	498,145	550,710	517,250
YELM TELEPHONE CO INC					741,484	705,893	741,484	705,893
MOTOR VEHICLE TRANSPORTATION COMPANIES		2,444,876	1,701,634		724,667	689,879	3,169,543	2,391,513
PRIVATE CAR COMPANIES					5,118,447	4,872,759	5,118,447	4,872,759
TOTALS		45,418,288	31,611,131		290,970,605	277,004,012	336,388,893	308,615,143

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1981

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SAN JUAN	81.4			97.4				
DUNLAP TOWING CO.					14,493	14,116	14,493	14,116
PACIFIC NORTHWEST BELL TELEPHONE CO		80,827	65,793		256,647	249,974	337,474	315,767
SAN JUAN AIRLINES INC					119,636	116,525	119,636	116,525
TELEPHONE UTILITIES OF WASHINGTON INC.		40,693	33,124		930,021	905,840	970,714	938,964
WASH TUG & BARGE CO.					107,502	104,707	107,502	104,707
TOTALS		121,520	98,917		1,428,299	1,391,162	1,549,819	1,490,079
SKAGIT	85.6			93.9				
AMERICAN TELEPHONE & TELEGRAPH CO					52,801	49,580	52,801	49,580
BURLINGTON NORTHERN, INC.		2,544,584	2,178,163		948,897	891,014	3,493,481	3,069,177
CASCADE NATURAL GAS CORP		436,922	374,005		6,362,428	5,974,319	6,799,350	6,348,324
CONTINENTAL TELEPHONE CO. OF THE NW, INC		1,778,669	1,522,541		23,536,750	22,101,003	25,315,419	23,623,544
DUNLAP TOWING CO.		81,105	69,426		3,427,228	3,218,167	3,508,333	3,287,593
GENERAL TELEPHONE CO OF THE NORTHWEST INC		900,435	770,773		13,382,114	12,565,805	14,282,549	13,336,578
HARBOR AIR LINES					6,404	6,013	6,404	6,013
NORTHWEST PIPELINE CORP.		705,894	604,246		8,376,318	7,865,363	9,082,212	8,469,609
OLYMPIC PIPE LINE CO % MOBIL OIL		2,713,832	2,323,041		5,823,218	5,468,001	8,537,050	7,791,042
PACIFIC NORTHWEST BELL TELEPHONE CO		114,501	98,012		1,061,261	996,524	1,175,762	1,094,536
PUGET SOUND FREIGHT LINES					59,682	56,041	59,682	56,041
PUGET SOUND POWER & LIGHT CO		6,441,358	5,513,803		41,630,273	39,090,830	48,071,631	44,604,633
SAN JUAN AIRLINES INC					4,549	4,272	4,549	4,272
TRANS MOUNTAIN OIL PIPE LINE CORP		474,869	406,487		68,559	64,378	543,428	470,865
UNITED AIR LINES INC					14,254	13,384	14,254	13,384
WASH TUG & BARGE CO.					340,860	320,068	340,860	320,068
WESTERN UNION TELEGRAPH CO					44,466	41,755	44,466	41,755
MOTOR VEHICLE TRANSPORTATION COMPANIES		233,676	200,027		135,859	127,574	369,535	327,601
PRIVATE CAR COMPANIES					1,961,169	1,841,535	1,961,169	1,841,535
TOTALS		16,425,845	14,060,524		107,237,090	100,695,626	123,662,935	114,756,150
SKAMANIA	82.6			95.0				
ALASKA TOUR & MKG. SVRS.					262,500	249,375	262,500	249,375
BURLINGTON NORTHERN, INC.		2,772,894	2,290,410		1,258,716	1,195,780	4,031,610	3,486,190
GENERAL TELEPHONE CO OF THE NORTHWEST INC		109,476	90,427		589,706	560,221	699,182	650,648
HENDREN TOWBOAT CO.					93,923	89,227	93,923	89,227
KNAPPTON CORP.		348,100	287,530		2,382,559	2,263,428	2,730,659	2,550,958
LEWIS RIVER TELEPHONE CO INC					7,499	7,124	7,499	7,124
MIRENE CO., THE					82,260	78,147	82,260	78,147
NORTHWEST NATURAL GAS CO		2,500	2,065		752,500	714,875	755,000	716,940
NORTHWEST PIPELINE CORP.		17,726	14,642		2,937,245	2,790,382	2,954,971	2,805,024
PACIFIC NORTHWEST BELL TELEPHONE CO		110,699	91,437		321,173	305,114	431,872	396,551
PACIFIC POWER & LIGHT CO		4,227,812	3,492,173		41,068,344	39,014,927	45,296,156	42,507,100
SMITH TUG AND BARGE CO.		72,300	59,720				72,300	59,720
UNION PACIFIC RAILROAD CO		12,601	10,408		22,757	21,619	35,358	32,027
UNITED TELEPHONE CO OF THE NORTHWEST		119,350	98,583		3,137,561	2,980,682	3,256,911	3,079,265
WASHINGTON WATER POWER CO		3,500	2,891		95,974	91,176	99,474	94,067
WESTERN TRANSPORTATION CO					13,571	12,892	13,571	12,892
WESTERN UNION TELEGRAPH CO					524	498	524	498
MOTOR VEHICLE TRANSPORTATION COMPANIES					9,300	8,836	9,300	8,836
PRIVATE CAR COMPANIES					1,376,525	1,307,698	1,376,525	1,307,698
TOTALS		7,796,958	6,440,286		54,412,637	51,692,001	62,209,595	58,132,287
SNOHOMISH	89.8			97.1				
AMERICAN TELEPHONE & TELEGRAPH CO					101,483	98,540	101,483	98,540
BURLINGTON NORTHERN, INC.		7,146,622	6,417,667		3,272,085	3,177,196	10,418,707	9,594,863
CASCADE NATURAL GAS CORP		2,800	2,514		777,343	754,800	780,143	757,314
DUNLAP TOWING CO.					542,921	527,176	542,921	527,176
GENERAL TELEPHONE CO OF THE NORTHWEST INC		35,548,365	31,922,434		230,745,456	224,053,843	266,293,821	255,976,277
ITT WORLD COMMUNICATIONS INC					149,000	144,679	149,000	144,679
NORTHWEST PIPELINE CORP.		1,075,182	965,511		11,815,957	11,473,293	12,891,139	12,438,804
OLYMPIC PIPE LINE CO % MOBIL OIL		96,450	86,613		10,374,387	10,073,532	10,470,837	10,160,145
PACIFIC NORTHWEST BELL TELEPHONE CO		471,926	423,790		2,039,190	1,980,055	2,511,116	2,403,845
PUGET SOUND FREIGHT LINES					49,735	48,293	49,735	48,293
PUGET SOUND POWER & LIGHT CO		913,444	820,273		2,286,980	2,220,655	3,200,424	3,040,928
UNITED AIR LINES INC					84,803	82,344	84,803	82,344
WASH TUG & BARGE CO.					445,740	432,814	445,740	432,814
WASHINGTON NATURAL GAS CO		263,763	236,860		14,736,973	14,309,602	15,000,736	14,546,462
WESTERN UNION TELEGRAPH CO					214,762	208,535	214,762	208,535
MOTOR VEHICLE TRANSPORTATION COMPANIES		295,540	265,395		342,657	332,722	638,197	598,117
PRIVATE CAR COMPANIES					4,015,564	3,899,114	4,015,564	3,899,114
TOTALS		45,814,092	41,141,057		281,995,036	273,817,193	327,809,128	314,958,250

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1961

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SPOKANE	74.2			95.4				
AMERICAN TELEPHONE & TELEGRAPH CO					1,226,246	1,169,839	1,226,246	1,169,839
BURLINGTON NORTHERN, INC.		10,880,742	8,073,509		5,362,142	5,115,485	16,242,884	13,188,994
CASCADE AIRWAYS					753,077	718,435	753,077	718,435
CHEVRON PIPE LINE CO		18,044	13,389		556,477	530,879	574,521	544,268
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		114,891	85,248		20,874	19,914	135,765	105,162
FRONTIER AIRLINES INC					3,200,000	3,052,800	3,200,000	3,052,800
GENERAL TELEPHONE CO OF THE NORTHWEST INC		234,380	173,911		1,540,715	1,469,841	1,775,095	1,643,752
INLAND POWER & LIGHT CO		1,238,984	919,325		13,331,289	12,718,050	14,570,273	13,637,375
KOOTENAI ELECTRIC COOPERATIVE INC					71,000	67,734	71,000	67,734
NORTHWEST AIRLINES INC					11,652,415	11,116,404	11,652,415	11,116,404
NORTHWEST PIPELINE CORP.		233,946	173,589		2,942,408	2,807,058	3,176,354	2,980,647
PACIFIC GAS TRANSMISSION CO		2,031,095	1,507,072		10,453,003	9,972,166	12,484,098	11,479,238
PACIFIC NORTHWEST BELL TELEPHONE CO		14,485,981	10,748,599		142,929,312	136,354,560	157,415,293	147,103,159
REPUBLIC AIRLINES WEST, INC. D/B/A REPUBLIC					2,701,308	2,577,048	2,701,308	2,577,048
SPOKANE INTERNATIONAL RAILROAD CO		4,347,501	3,225,846		352,501	336,286	4,700,002	3,562,132
TELEPHONE UTILITIES OF WASHINGTON INC.		1,328,318	985,612		6,020,154	5,743,227	7,348,472	6,728,839
UNION PACIFIC RAILROAD CO		3,448,080	2,558,477		3,668,867	3,500,101	7,116,947	6,058,578
UNITED AIR LINES INC					4,259,906	4,063,950	4,259,906	4,063,950
WASHINGTON NATURAL GAS CO					18,512	17,660	18,512	17,660
WASHINGTON WATER POWER CO		44,946	33,350		27,926,712	26,642,083	27,971,658	26,675,433
WASHINGTON WATER POWER CO - ELECTRIC		10,828,700	8,034,895		86,437,619	82,461,490	97,266,319	90,496,385
WESTERN UNION TELEGRAPH CO		39,000	28,938		686,671	655,085	725,671	684,023
YELLOWSTONE PIPE LINE CO. % CONOCO INC.		448,834	333,035		1,622,200	1,547,577	2,071,034	1,880,612
MOTOR VEHICLE TRANSPORTATION COMPANIES		2,226,302	1,651,917		817,260	779,668	3,043,562	2,431,585
PRIVATE CAR COMPANIES					16,090,028	15,349,886	16,090,028	15,349,886
TOTALS		51,949,744	38,546,712		344,690,696	328,787,226	396,590,440	367,333,938
STEVENS	70.5			98.3				
BURLINGTON NORTHERN, INC.		2,024,564	1,427,318		938,215	922,265	2,962,779	2,349,583
INLAND POWER & LIGHT CO		113,123	79,752		2,125,655	2,089,518	2,238,778	2,169,270
PACIFIC NORTHWEST BELL TELEPHONE CO		407,789	287,492		8,215,607	8,075,944	8,623,396	8,363,436
TELEPHONE UTILITIES OF WASHINGTON INC.		189,827	133,828		4,180,469	4,109,401	4,370,296	4,243,229
WASHINGTON WATER POWER CO		3,211	2,264		4,244,680	4,172,521	4,247,891	4,174,785
WASHINGTON WATER POWER CO - ELECTRIC		1,179,510	831,554		22,267,192	21,888,651	23,446,702	22,720,205
WESTERN UNION TELEGRAPH CO					8,407	8,264	8,407	8,264
MOTOR VEHICLE TRANSPORTATION COMPANIES		42,800	30,174		6,700	6,587	49,500	36,761
PRIVATE CAR COMPANIES					483,796	475,573	483,796	475,573
TOTALS		3,960,824	2,792,382		42,470,721	41,748,724	46,431,545	44,541,106
THURSTON	88.1			94.2				
BURLINGTON NORTHERN, INC.		3,390,644	2,987,154		1,305,165	1,229,466	4,695,809	4,216,620
CASCADE AIRWAYS					95,516	89,976	95,516	89,976
CHEHALIS WESTERN RAILROAD CO.		973,322	857,496		161,434	152,071	1,134,756	1,009,567
DUNLAP TOWING CO.					209,589	197,433	209,589	197,433
NORTHWEST PIPELINE CORP.		16,275	14,338		2,541,708	2,394,287	2,557,983	2,408,625
OLYMPIC PIPE LINE CO % MOBIL OIL		517,040	455,513		2,452,052	2,309,830	2,969,092	2,765,343
PACIFIC NORTHWEST BELL TELEPHONE CO		5,434,100	4,787,444		60,383,954	56,881,689	65,818,054	61,669,133
PACIFIC POWER & LIGHT CO		194,486	171,342		4,768,172	4,491,618	4,962,658	4,662,960
PORTLAND GENERAL ELECTRIC CO.		10,237	9,019		166,541	156,881	176,778	165,900
PUGET SOUND POWER & LIGHT CO		3,049,875	2,686,940		41,360,117	38,961,230	44,409,992	41,648,170
SOUTH SOUND UTILITY CO., INC.		47,550	41,892		411,224	387,375	458,774	429,267
TANNER ELECTRIC					71,522	67,374	71,522	67,374
TELEPHONE UTILITIES OF WASHINGTON INC.					3,756	3,538	3,756	3,538
UNION PACIFIC RAILROAD CO		389,693	343,320		3,022,198	2,846,912	3,411,891	3,190,232
UNITED AIR LINES INC					7,807	7,354	7,807	7,354
WASH TUG & BARGE CO.					15,732	14,820	15,732	14,820
WASHINGTON NATURAL GAS CO		420,281	370,267		7,575,253	7,135,885	7,995,534	7,506,152
WASHINGTON WATER POWER CO - ELECTRIC		61,416	54,107		1,342,098	1,264,257	1,403,514	1,318,364
WESTERN UNION TELEGRAPH CO					72,281	68,089	72,281	68,089
YELM TELEPHONE CO INC		410,278	361,455		3,148,238	2,965,639	3,558,516	3,327,094
MOTOR VEHICLE TRANSPORTATION COMPANIES		275,100	242,363		185,136	174,397	460,236	416,760
PRIVATE CAR COMPANIES					4,914,055	4,629,043	4,914,055	4,629,043
TOTALS		15,190,297	13,382,650		134,213,548	126,429,164	149,403,845	139,811,814
WAHKIAKUM	79.5			83.8				
HENDREN TOWBOAT CO.					17,077	14,311	17,077	14,311
KNAPPTON CORP.					1,900,314	1,592,462	1,900,314	1,592,462
PACIFIC NORTHWEST BELL TELEPHONE CO		31,197	24,802		716,704	600,598	747,901	625,400
SMITH TUG AND BARGE CO.		17,500	13,913		17,821	14,934	35,321	28,847
TELEPHONE UTILITIES OF WASHINGTON INC.		9,998	7,942		390,943	327,610	400,933	335,552
WESTERN TRANSPORTATION CO		16,200	12,879		557,910	467,528	574,110	480,407
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		189,536	150,681		406,744	340,852	596,280	491,533
MOTOR VEHICLE TRANSPORTATION COMPANIES					1,772	1,484	1,772	1,484
TOTALS		264,423	210,217		4,009,285	3,359,779	4,273,788	3,569,996

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1981

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WALLA WALLA	84.6			95.0				
BURLINGTON NORTHERN, INC.		1,994,143	1,687,044		1,502,728	1,427,593	3,496,871	3,114,637
CASCADE AIRWAYS					1,139,571	1,082,592	1,139,571	1,082,592
CASCADE NATURAL GAS CORP		903,905	764,704		3,750,138	3,562,631	4,654,043	4,327,335
CHEVRON PIPE LINE CO		7,314	6,188		513,417	487,746	520,731	493,934
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					762,875	724,731	762,875	724,731
COLUMBIA RURAL ELECTRIC ASSOCIATION INC		4,300	3,637		2,621,837	2,490,752	2,626,137	2,494,389
INLAND POWER & LIGHT CO					64,999	61,749	64,999	61,749
KNAPPTON CORP.					214,576	203,847	214,576	203,847
NORTHWEST PIPELINE CORP.		34,589	29,262		48,050	45,648	82,639	78,910
PACIFIC GAS TRANSMISSION CO		1,590,475	1,345,542		6,865,720	6,522,434	8,456,195	7,867,976
PACIFIC NORTHWEST BELL TELEPHONE CO		1,510,968	1,278,279		18,002,548	17,102,422	19,513,516	18,380,701
PACIFIC POWER & LIGHT CO		769,362	650,882		23,205,380	22,045,113	23,974,742	22,695,995
PRESCOTT TELEPHONE & TELEGRAPH CO		18,677	15,801		125,600	119,320	144,277	135,121
SHAVER TRANSPORTATION CO.					258,608	245,677	258,608	245,677
TIDEWATER BARGE LINES, INC					468,459	445,036	468,459	445,036
UNION PACIFIC RAILROAD CO		5,828,505	4,930,916		5,514,288	5,238,575	11,342,793	10,169,491
UNITED AIR LINES INC					8,276	7,862	8,276	7,862
WESTERN UNION TELEGRAPH CO					52,587	49,958	52,587	49,958
MOTOR VEHICLE TRANSPORTATION COMPANIES		123,200	104,227		46,687	44,352	169,887	148,579
PRIVATE CAR COMPANIES					7,736,028	7,349,231	7,736,028	7,349,231
TOTALS		12,785,438	10,816,482		72,902,372	69,257,269	85,687,810	80,073,751
WHATCOM	76.8			84.5				
AMERICAN TELEPHONE & TELEGRAPH CO					70,613	59,668	70,613	59,668
BURLINGTON NORTHERN, INC.		2,958,351	2,272,014		1,149,833	971,612	4,108,184	3,243,626
CASCADE NATURAL GAS CORP		722,370	554,779		13,210,343	11,162,739	13,932,713	11,717,518
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		91,644	70,384		13,960	11,797	105,604	82,181
CONTINENTAL TELEPHONE CO. OF THE NW, INC		1,807,338	1,388,036		22,625,476	19,118,523	24,432,814	20,506,559
DUNLAP TOWING CO.					135,960	114,886	135,960	114,886
HARBOR AIR LINES					95,984	81,106	95,984	81,106
NORTHWEST PIPELINE CORP.		1,188,332	912,640		13,728,319	11,600,429	14,916,651	12,513,069
OLYMPIC PIPE LINE CO % MOBIL OIL		1,282,946	985,303		3,422,343	2,891,879	4,705,289	3,877,182
PACIFIC NORTHWEST BELL TELEPHONE CO		1,249,032	959,257		26,228,321	22,162,932	27,477,353	23,122,189
PUGET SOUND FREIGHT LINES					49,735	42,026	49,735	42,026
PUGET SOUND POWER & LIGHT CO		6,823,098	5,240,141		79,370,469	67,068,046	86,193,567	72,308,187
TRANS MOUNTAIN OIL PIPE LINE CORP		1,984,865	1,524,376		171,709	145,096	2,156,574	1,669,472
UNITED AIR LINES INC					7,612	6,432	7,612	6,432
WASH TUG & BARGE CO.					298,908	252,577	298,908	252,577
WESTERN UNION TELEGRAPH CO					96,507	81,549	96,507	81,549
MOTOR VEHICLE TRANSPORTATION COMPANIES		835,000	641,281		389,372	329,019	1,224,372	970,300
PRIVATE CAR COMPANIES					2,496,873	2,109,858	2,496,873	2,109,858
TOTALS		18,942,976	14,548,211		163,562,337	138,210,174	182,505,313	152,758,385
WHITMAN	77.3			93.4				
AMERICAN TELEPHONE & TELEGRAPH CO					555,090	518,454	555,090	518,454
BIG BEND ELECTRIC COOPERATIVE INC					10,072	9,408	10,072	9,408
BURLINGTON NORTHERN, INC.		2,194,007	1,695,970		1,693,507	1,581,736	3,887,514	3,277,706
CAMAS PRAIRIE RAILROAD					108,000	100,872	108,000	100,872
CASCADE AIRWAYS					535,885	500,517	535,885	500,517
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		1,053,744	814,546		189,469	176,963	1,243,213	991,509
CLEARWATER POWER CO					149,177	139,332	149,177	139,332
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					6,284	5,869	6,284	5,869
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,478,798	1,143,110		16,488,189	15,399,972	17,966,987	16,543,082
INLAND POWER & LIGHT CO		147,100	113,709		2,651,606	2,476,595	2,798,706	2,590,304
INLAND TELEPHONE CO		144,695	111,849		486,712	454,590	631,407	566,439
KNAPPTON CORP.					1,200,225	1,121,010	1,200,225	1,121,010
NORTHWEST PIPELINE CORP.		18,949	14,647		2,349,711	2,194,628	2,368,660	2,209,275
PACIFIC GAS TRANSMISSION CO		50,436	38,987		9,444,702	8,821,352	9,495,138	8,860,339
PACIFIC INLAND NAVIGATION, INC.					32,041	29,926	32,041	29,926
PACIFIC NORTHWEST BELL TELEPHONE CO		428,525	331,249		2,823,758	2,637,391	3,252,283	2,968,640
PIONEER TELEPHONE CO		80,243	62,027		878,254	820,291	958,497	882,318
SHAVER TRANSPORTATION CO.					303,010	283,011	303,010	283,011
TELEPHONE UTILITIES OF WASHINGTON INC.					13,126	12,259	13,126	12,259
TIDEWATER BARGE LINES, INC					2,227,039	2,080,055	2,227,039	2,080,055
UNION PACIFIC RAILROAD CO		8,236,973	6,367,179		7,743,399	7,232,340	15,980,372	13,599,519
WASHINGTON WATER POWER CO		18,307	14,150		2,193,563	2,048,787	2,211,870	2,062,937
WASHINGTON WATER POWER CO - ELECTRIC		995,048	769,173		11,332,663	10,584,706	12,327,711	11,353,879
WASHINGTON, IDAHO & MONTANA RAILWAY CO		53,500	41,356				53,500	41,356
WESTERN UNION TELEGRAPH CO					10,109	9,442	10,109	9,442
MOTOR VEHICLE TRANSPORTATION COMPANIES		173,300	133,961		45,636	42,625	218,936	176,586
PRIVATE CAR COMPANIES					12,375,372	11,558,595	12,375,372	11,558,595
TOTALS		15,073,625	11,651,913		75,846,599	70,840,726	90,920,224	82,492,639

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1981

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
YAKIMA	84.5			93.7				
AMERICAN TELEPHONE & TELEGRAPH CO					3,832,069	3,590,649	3,832,069	3,590,649
BENTON RURAL ELECTRIC ASSOCIATION INC		79,728	67,370		3,158,314	2,959,339	3,238,042	3,026,709
BURLINGTON NORTHERN, INC.		4,228,493	3,573,075		1,796,879	1,683,677	6,025,372	5,256,752
CASCADE AIRWAYS					439,320	411,643	439,320	411,643
CASCADE NATURAL GAS CORP		972,140	821,460		11,169,306	10,465,639	12,141,446	11,287,099
CONTINENTAL TELEPHONE CO. OF THE NW, INC		19,912	16,826		1,176,271	1,102,165	1,196,183	1,118,991
ELLENSBURG TELEPHONE CO		269,490	227,719		3,575,191	3,349,954	3,844,681	3,577,673
NORTHWEST PIPELINE CORP.		77,213	65,246		2,240,476	2,099,326	2,317,689	2,164,572
PACIFIC NORTHWEST BELL TELEPHONE CO		3,667,761	3,099,260		46,233,112	43,320,428	49,900,873	46,419,688
PACIFIC POWER & LIGHT CO		1,895,261	1,601,497		65,337,165	61,220,923	67,232,426	62,822,420
REPUBLIC AIRLINES WEST, INC. D/B/A REPUBLIC					577,328	540,956	577,328	540,956
UNION PACIFIC RAILROAD CO		1,476,726	1,247,835		1,459,807	1,367,839	2,936,533	2,615,674
UNITED AIR LINES INC					25,787	24,162	25,787	24,162
UNITED TELEPHONE CO OF THE NORTHWEST		1,263,821	1,067,930		20,269,903	18,992,897	21,533,724	20,060,827
WESTERN UNION TELEGRAPH CO					134,593	126,113	134,593	126,113
MOTOR VEHICLE TRANSPORTATION COMPANIES		756,520	639,260		145,947	136,753	902,467	776,013
PRIVATE CAR COMPANIES					7,148,321	6,697,978	7,148,321	6,697,978
TOTALS		14,707,065	12,427,478		168,719,789	158,090,441	183,426,854	170,517,919
STATEWIDE TOTAL		725,099,588	663,738,964		4,499,295,655	4,301,337,564	5,224,395,243	4,905,076,528